

*The City of Fayetteville, Georgia*

***OPERATING BUDGET***



***FISCAL YEAR ENDED JULY 31, 2016***

# City of Fayetteville

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## ANNUAL OPERATING BUDGET FISCAL YEAR 2016

# CITY OF FAYETTEVILLE



## VISION STATEMENT

*“The City of Fayetteville is an innovative and progressive community where we treasure our past and the promise of our future. We continuously strive to become a premier city by enhancing the quality of life of our residents through effective and efficient service delivery, smart growth development, and exciting economic and recreational opportunities.*



## MISSION STATEMENT

*“To ensure a superior quality of life for its citizens by providing the most cost effective and professional municipal services while preserving the cultural, historical and natural resources of the City.”*

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## BUDGET AWARD

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*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Fayetteville, Georgia for its annual budget for the Fiscal Year beginning August 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and as a communication device. This award is valid for a period of one year. Fiscal Year 2016 Budget will be submitted to GFOA for award consideration.*



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## **ELECTED OFFICIALS AND STAFF**

### **MAYOR AND COUNCIL**

Greg Clifton	Mayor
Ed Johnson	Mayor Pro-Tem/Council Member Post 1
Mickey Edwards	Council Member Post 2
Scott Stacy	Council Member Post 3
Jim Williams	Council Member Post 4
Paul Oddo	Council Member Post 5

### **LEGAL**

David Winkle	City Attorney
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### **AUDITOR**

Mauldin and Jenkins, LLC	Auditor
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### **JUDICIAL**

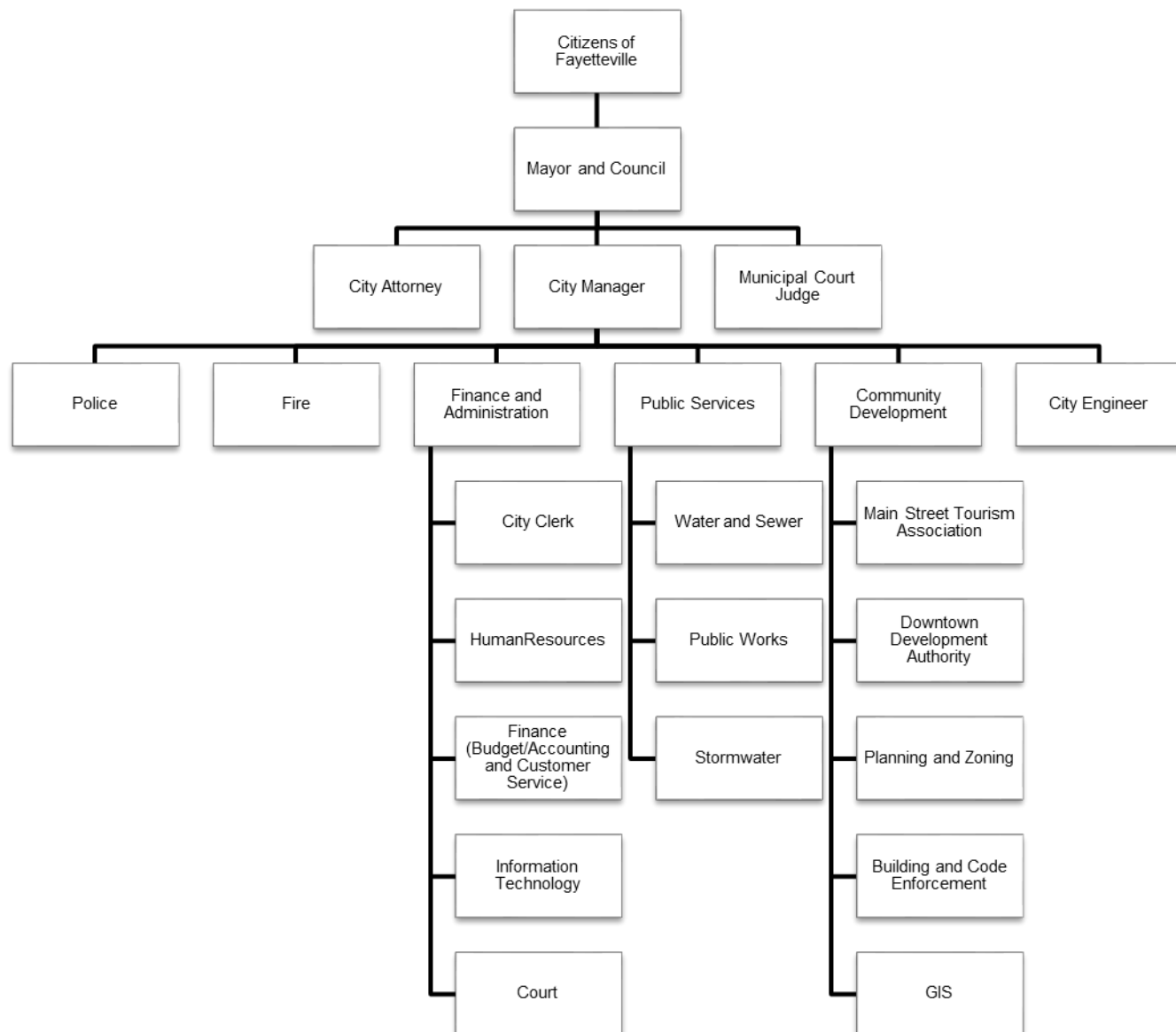
Michael Martin	Municipal Court Judge
James Dalton	Municipal Court Judge, Pro Tem
Ross Burris	City Solicitor
Julie Kert	City Solicitor

### **ADMINISTRATION**

Ray Gibson	City Manager
Alan Jones	Asst. City Manager/Fire Chief
Anne Barksdale	City Clerk
Barbara Dudley	Human Resource Manager
Mike Bush	Director of Finance and Administrative Services
Chris Hindman	Public Services Director
Brian Wismer	Director of Community Services

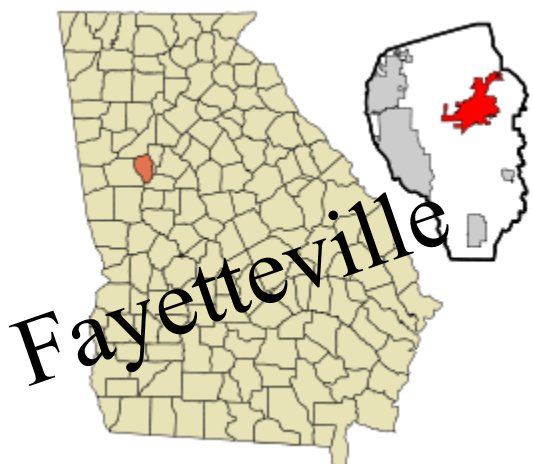


## FY2016 City of Fayetteville Organization Chart



The organizational structure designed to achieve maximum results, clusters departments into Community Development, Finance and Administration and Public Services groups. This encourages cross collaboration and consistency providing for better services in a more efficient manner.

## COMMUNITY PROFILE



Established: March 28, 1822  
 Incorporated (City): December 20, 1823  
 Land Area: 12 square miles  
 Elevation: 1,030 ft. (310m)  
 County: Fayette County  
 Named for: Marquis de Lafayette,  
 General

### TAXES

Taxable value of real property	<b>757.7M</b>
Commercial Tax Base Component FY2015	42.2%
Residential Tax Base Component FY2015	57.78%

Source:

### DEMOGRAPHICS

Population	16,725
Median Family Income	81,613
Median Age	39.9
Residential Units	6,999
Average Household Size	2.59
Average Family Size	3.14

Source:

### 2015 RESIDENTIAL BUILT OUT – # LOTS/UNITS AVAILABLE

R-15 High Density Single Family	0
DR-15 Two Family Residential	33
RMF-15 High Density Multi-Family	33
R-22 Medium Density Single Family	175
R-30 Medium Density Single Family	109
R-40 Low Density Single Family	10
R-THC Residential Townhouse/Condo	66
RP-Residential Professional	16
PCD-Residential Undeveloped	1794
Current Residential Built Out Percentage	73%

Source: Internal Data Sources

### TOP TEN TAXPAYERS

NCR CORPORATION	\$ 26M
COWETA-FAYETTE EMC	\$ 15M
COOPER LIGHTING	\$ 14M
DDRTC FAYETTE PAVILLION I & II	\$ 14M
HOSHIZAKI AMERICA, INC	\$ 14M
GEORGIA POWER COMPANY	\$ 13M
DIXIE AEROSPACE, INC	\$ 13M
DDRTC FAYETTE PAVILLION III & IV	\$ 13M
BELLSOUTH TELECOMMUNICATION	\$ 11M
DDRTC FAYETTE PAVILLION I & II	\$ 11M

Source: Fayette County Government



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Since 1889, the City of Fayetteville has operated under the Council-Manager form of government. The City Council sets policy and relies on the City Manager to implement policy direction. The City Council consists of a Mayor and five (5) City Council members. The Mayor and City Council are elected at large and serve four (4) year staggered terms. The City Council appoints a City Manager, City Attorney, Municipal Court Judge, and members to various Boards, Commissions, and Authorities. The City Council represents the interests of the citizens of Fayetteville by adopting public policies, by passing ordinances and resolutions, and through the preparation of a Strategic Plan that outlines the City's vision, mission statement and action items. The City Council, through the Strategic Planning process and as required by law, annually adopts a balanced budget and establishes a tax rate for the support of City programs and action items.

The City currently employs 149 people; 123 full-time and 26 part-time who are organized into four (4) functions: Finance & Administrative Services, Public Safety, Public Services, and, Community Development. Finance & Administrative Services consists of the City Clerk, Human Resources, Finance, Information Technology/GIS, and Municipal Court. Public Safety includes the Police and Fire Departments. Public Services include Public Works, the Water and Sewer Department, and Stormwater. Community Development includes the Building Department and Code Enforcement Department, Planning and Zoning, Main Street Tourism, and the Downtown Development Authority.

Appointed by and reporting to the City Council, the City Manager, in collaboration with all City Departments, prepares a budget for the council's consideration; recruits, hires, and supervises the government's staff; serves as the council's chief

adviser; and carries out the council's policies. The City Manager has the responsibility of administering local government projects and programs on behalf of the governing body in accordance with the annually adopted budget. The Mayor and Council and citizens of Fayetteville should rely on the City Manager to provide complete and objective information, pros and cons of alternatives, and long-term consequences of decisions.

Also important in the operation of the City are the various boards, commissions, and authorities. Citizen volunteers serve on these boards, commissions and authorities for the City of Fayetteville, including the Planning and Zoning Commission, Downtown Development Authority, and Main Street Board. Members of these boards, commissions, and authorities aid in the effectiveness of local government.

## HISTORY



The City of Fayetteville is named for General Marquis de Lafayette of France, who aided the American colonists during the Revolutionary War. Fayetteville was named as the county seat in 1823 and the present-day courthouse in the town square was built in 1825. Listed on the National Register of Historical Places, the courthouse remains the oldest in Georgia and is home to the longest court bench in the world.

There was more or less a city/county government until the 1880's. The first mayor elected in Fayetteville was W. P. Redwine in 1889.

Downtown Fayetteville is rich in history with the preservation of many notable places of interest. Most of the store buildings that exist today around the courthouse square were built in the late 1890s and early 1900s.

In 1900, the first gas lamps and telephones were installed. The Fayette County news, which started

up in 1886, is still in operation and serves as the legal organ for the City of Fayetteville. Electricity lit up Fayetteville in the 1920s. In 1926, the first public water system was installed with a 60,000-gallon tank constructed above the city well. In 1953, the water system was upgraded with the construction of a new water plant just northwest of the City. A sewer system was installed in the early 1960's.

The history of Fayetteville remains in the downtown area, the historic district, through the State of Georgia's Main Street program that initially was created in 1994 to bring businesses and activities into the historic district. Development standards have been developed and codified just for the historic district. Fayetteville was designated as Georgia's 37<sup>th</sup> Main Street City by the Georgia Department of Community Affairs in 1996.

## ATTRACTIONS

West of the square, one of Fayetteville's finest historical attractions, The Holliday-Dorsey-Fife house was built in 1855, an antebellum structure with large white columns considered by many to be one of the most refined of the Greek revival houses



in Fayette County. The house derives its name from the three main owners that dwelled there: Dr. John Stiles Holliday, whom built the house, and was the uncle of the "Doc" Holliday of Western fame; Solomon Dawson Dorsey, a Colonel of the State Militia during the war Between the States who helped enlist volunteers for the confederacy; and Robert E. Lee Fife, a former Fayetteville city council member related to the last family to occupy the house as a residence. The house has ties with well-known personalities such as Margaret Mitchell

of *Gone with the Wind* fame, former Georgia Governor Hugh M. Dorsey, and abounds in confederate history. Today, the City of Fayetteville Downtown Development Authority owns the Holliday-Dorsey-Fife house and is operating it as a museum.

Across the street lays the city's historic cemetery circa 1823. The Fitzgerald's, great-grandparents of Margaret Mitchell, as well as the Holliday's, Dorsey's and Fife's are laid to rest there. A recently constructed entranceway, long-term project for refurbishing and repairing headstones, and the creation of a self-guided walking tour brochure, are many projects underway within the historic downtown as a way of preserving Fayetteville's history.

East of the square is the historic Train Depot, which once served as Fayetteville's Welcome Center, is currently used as a special events facility. The Train Depot was originally built in 1902 along the railroad that ran from Atlanta to Fort Valley via Fayetteville. The railroad ceased to run through Fayetteville and the tracks were lifted in 1939.

South of the square, The Fayetteville Academy or Seminary was built in 1857, which later became a public school, Glynn Street School, and later in 1994 was renovated to be the current home of the City of Fayetteville City Hall.

In May 2006, a Georgia Historical Marker was unveiled at City Hall honoring former Georgia Governor Hugh M. Dorsey. He was born in Fayetteville and served as governor for two terms from 1917 to 1921.

In 2007, First Lady Laura Bush awarded the City of Fayetteville the Preserve America Designation in recognition of the City's continuing commitment to preserving and using its cultural and natural resources for the benefit and enjoyment of the public.

Fayetteville has a strong historical preservation ethic that is evident throughout the downtown district. At present there is an effort underway by the Main Street program to revitalize the downtown area. The city limits have been extended far beyond the courthouse and the city business district now runs from a couple of miles south of the courthouse

to almost three (3) miles north for a total of about five (5) miles of business area. There are now seven schools in Fayetteville, an outdoor shopping center (the Pavilion), the Southern Ground Amphitheater (formerly Villages Amphitheater), two hotels, specialty shops of all descriptions, and a developing west side, that includes the Fayette Piedmont Hospital, medical complexes and Pinewood Studios, all which make Fayetteville an attractive community and destination locale. Numerous festivals and events are held on the square during the calendar year which brings thousands of people to downtown to participate in fellowship and community. Additionally, the Southern Ground Amphitheater plays host to a wide array of concerts, films, and dramatic events. In 2012, the DDA negotiated a multi-year title sponsorship for the Villages Amphitheater with Southern Ground Artists, Inc. For the term of the agreement, the amphitheater will be listed in all advertising as the Southern Ground Amphitheater.

which makes it convenient for the residents to travel for business and/or pleasure. The City of Fayetteville has a wealth of natural, cultural, historical, and commercial resources that provides an amenity for residents, a destination for tourists, and an attractive location for commercial businesses.

The population of Fayetteville is 16,725; a 3.9% increase since 2010. The median housing value in Fayetteville is \$194,000. Renters make up about 30% of the City's population; while 70% own homes. 5% of the homes and apartments are vacant in the City. The City remains affordable to residents as the per capita income is \$39,748.

The unemployment rate for Fayetteville dropped from 8.1% to 4.9% compared to the United States average of 7.9%. Sales and office type jobs are the most prominent jobs in Fayetteville, followed by management, business, and financial operation.

The total number of new commercial permits issued during fiscal year 2015 was six (6), valued at \$9,149,000 as compared to four (4) permits issued during fiscal year 2014. Approximately # new tenant finishes valued at \$\$\$\$ during fiscal year 2013. However, the city's vacant inventory by percentage is 9.91% overall, with 9.87% retail, 3.0% industrial and 13.23% office.

## **ECONOMIC CONDITION AND OUTLOOK**

Located approximately 21 miles south of Atlanta, the City of Fayetteville continues to benefit economically by being an integral part of Metropolitan Atlanta. The City of Fayetteville is well positioned geographically to Atlanta and to the Hartsfield-Jackson Atlanta International Airport,

## **DEVELOPMENT TRACKING LIST**

<b>Project Name (Location)</b>	<b>Type of Request</b>	<b>Status</b>
<b>Prime Image Properties</b>	Development Plans	Approved
<b>DDR Corporation</b>	Revised Elevations	Approved with conditions
<b>Fayetteville Retail Center</b>	Development Plans & Variance Request	
	Foundation Buffer Variance	Approved
	Impervious Surface Increase Variance	Denied
	Development Plans	Approved with conditions
<b>Prime Creations Properties</b>	Development Plans	Approved with conditions
<b>Southern Oaks</b>	Development Plans	Approved
<b>AAAA Auto Repair &amp; Towing</b>	Special Exception Request	Approved with conditions
<b>Martha K. Stephenson</b>	Annexation & Rezoning Request	Favorable recommendations to Mayor & City Council
<b>Pride Auto Care</b>	Revised Elevations	Denied
<b>Taco Bell</b>	Revised Elevations	Approved with conditions
<b>Pinewood Forrest</b>	Annexation & Rezoning	Favorable recommendations to Mayor & City Council
<b>Pinewood Forrest</b>	Rezoning	Favorable recommendations to Mayor & City Council
<b>Thomas Lamb</b>	Annexation & Rezoning	Favorable recommendations to Mayor & City Council
<b>Piedmont Fayette Hospital</b>	Development Plans	Approved with conditions
<b>Elite Sports &amp; Cage</b>	Special Exception	Approved
<b>Lafayette Place Senior Living</b>	Development Plans	Approved with conditions

Updated 6/1/2015

**OTHER STATISTICS**

<b>Fiscal Year</b>	<b>(1) City Population</b>	<b>(2) Per Capita Personal Income Metro Statistical Area</b>	<b>(3) Median Age</b>	<b>(4) City of Fayetteville School Enrollment</b>	<b>(5) Unemployment Rate %</b>
<b>2011</b>	15,945	26,551	36.1	20,607	8.30%
<b>2012</b>	16,124	27,738	41.3	20,506	8.10%
<b>2013</b>	16,060	30,033	41.6	20,317	7.70%
<b>2014</b>	16,206	30,033	39.9	20,756	5.80%
<b>2015</b>	16,725	30,033	40.2	20,054	4.90%

## BASIS OF BUDGETING

The accounts of the City of Fayetteville are organized on the basis of funds. A fund is a fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

The budget covers the activities and expenditures for a given time period or fiscal year. The City of Fayetteville's fiscal year runs from August 1 to July 31 of the following year. This budget covers the period of August 1, 2015 through July 31, 2016.

The City develops its budget as required by the Governmental Accounting Standards Board (GASB). All budgets are prepared and adopted using the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. During the year, the City's accounting system is maintained on the same basis as the adopted budget. Unexpended funds revert to fund balance at close of year. Unexpended capital reserve funds carry forward from year to year. At year-end, the City's Comprehensive Annual Financial Report (CAFR) is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP). The main differences between budget and CAFR for propriety funds are:

1. Capital Outlay and Debt Service principal payments are recorded as expenditures for budgetary purposes as opposed to

adjustments of balance sheet accounts in the financial statements.

2. Depreciation is not recognized for budgetary purposes and is recorded as a charge applied against the capital assets in the CAFR.

The City of Fayetteville reports to the following major governmental and proprietary funds:

### GENERAL FUND (MAJOR FUND)

The General Fund is one of the five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

### CAPITAL PROJECTS FUND (MAJOR FUND)

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City has a proactive capital improvement program that identifies capital projects for the next five years. These projects are also included in our five-year long-range plan.

The total Capital Projects Fund revenues for fiscal year 2016 are \$2,738,810. Property tax revenues are projected to be \$868,918 from the 1.195 mills dedicated millage. Transfers in from the Impact Fee Fund for impact fee funded projects are budgeted in the amount of \$188,190, (Fire Aerial Apparatus - \$120,241 and Law Enforcement Center Debt Service - \$67,949). A transfer in from the General Fund is budgeted in the amount of \$287,377 for Financial Software and LMIG City Share. Proceeds of general long term lease agreement in the amount of \$364,606 have been budgeted for the purchase of vehicles. Listed in the table below are all the projects in the Capital Projects Fund and the funding source for each project.



YEAR	PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
	Truck (Replace Building 4 x 4)	\$ 20,000	CPF	Code Enforcement	72000
2016	S.C.B.A. Replacement	\$ 60,500	CPF	Fire	35200
	3 Vehicles (Replacement)	\$ 75,000	CPF	Police Operations	32230
	1 Vehicle (Replacement)	\$ 25,000	CPF	Police Administration	32100
	1 Vehicle (New) & Equipment	\$ 41,861	CPF	Police CID	32210
	In-car Systems/Technology/Equip	\$ 44,237	CPF	Police Operations	32230
	In-car Systems/Technology/Equip	\$ 8,008	CPF	Police Administration	32100
	2 Patrol License Plate Reader Sys	\$ 40,000	CPF	Police Operations	32230
	Dump Truck Replacement	\$ 50,000	CPF	Public Works	42000
	North Jeff Davis Drive Resurfacing	\$ 400,000	CPF/LMIG	Public Works	42000
	Aerial Apparatus	\$ 1,000,000	IFF	Fire	35200
	Financial Software System	\$ 250,000	GEN	Finance	15100
	Total 2016	\$ 2,014,606			

- **IMPACT FEE FUND**

The Impact Fee Fund is a capital projects fund that provides accounting for revenues and capital projects funded by development impact fees. This fund is used to account for acquisition and construction of major capital facilities, infrastructure, and projects other than those financed by proprietary funds and trust funds. The total revenues and expenditures and transfers to Capital Projects Fund, SPLOST Fund and Downtown Development Authority budgeted for fiscal year 2016 is \$1,424,360. When expenditures occur, the monies from the Impact Fee Fund are transferred to the appropriate funds.

- **SPLOST FUND**

SPLOST Fund accounts for expenditures relating to the renovation of existing City buildings, recreation projects and construction of roads. Funding is provided by special purpose sales taxes, a sales tax approved by voter referendum used in the City of Fayetteville, which are collected by Fayette County and remitted to the City through an intergovernmental agreement.

### **SPECIAL REVENUE FUNDS (NON-MAJOR FUNDS)**

Special Revenue Funds are used to account for proceeds of specific revenue (other than from major capital projects) that are legally restricted to expenditure for specified purposes. The City has seven (7) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, Downtown Development Authority and Mainstreet Tourism Fund.

- **CONFISCATED ASSET FUND**

The Confiscated Asset Fund is a special revenue fund that accounts for monies derived from confiscated monies and can only be expended on certain equipment for public safety. Interest revenue is budgeted in the amount of \$500. Confiscations are budgeted in the amount of \$45,000. Expenditures for fiscal year 2016 are \$45,000.

- **HOTEL/MOTEL TAX FUND**

The Hotel/Motel Tax Fund is a special revenue fund to report monies collected from a special revenue tax assessed on hotels. The City of Fayetteville collects an 8% hotel/motel tax. Four and a half percent (4.5%) of this tax is dedicated to the Main Street program to promote tourism in the City of Fayetteville's Main Street district. The other 3.5% is dedicated to the Main Street Tourism Amphitheater. Revenues are budgeted in the amount of \$230,400. The budgeted amount includes monies generated from two hotels located in the City of Fayetteville. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater.

- **VEHICLE RENTAL EXCISE TAX FUND**

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of \$124,000. These monies will be transferred to the Downtown Development Authority.

- **CEMETERY TRUST FUND**

The Cemetery Trust Fund is a special revenue fund that accounts for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other government units and/or other funds. This classification includes cemetery perpetual care of a government owned cemetery.



Revenues include budgeted amounts of \$13,000 from interest from a trust fund dedicated to the City Cemetery for improvements.

- **VETERANS MEMORIAL PARK FUND**

The Veterans Memorial Park Fund is a special revenue fund that accounts for the Veterans Memorial Wall. Revenues include budgeted amounts of \$3,180. These funds will be dedicated to the Veterans Memorial at Patriot Park for improvements.

- **DOWNTOWN DEVELOPMENT AUTHORITY**

The Downtown Development Authority is one of two component units of the City of Fayetteville. The Downtown Development Authority was organized to develop and promote commerce, industry and general welfare within the City. Revenues are estimated to be \$564,708, including appropriated fund balance. Revenues are derived from rental income on the amphitheater, and Holliday Dorsey Fife House Museum. Other financing sources include transfers in from the Vehicle Rental Excise Tax Fund, Capital Projects Fund, and the Impact Fee Fund. Expenditures include operating and maintaining the Holliday Dorsey Fife House Museum, debt service on the bond issue, and debt service on a loan.

- **MAIN STREET TOURISM FUND**

The Main Street Tourism Fund is the second component unit of the City of Fayetteville. The Fayetteville Main Street Tourism Association, Inc. was organized to serve the needs and interests of tourism within the City of Fayetteville, and in particular, tourism within the Main Street District of Fayetteville. Revenues and expenditures are budgeted for fiscal year 2016 for the Amphitheater function in the amount of \$328,961. Revenues include, but are not limited to, charges for services, rental income, contributions and donations, and transfers in from Hotel/Motel Tax Fund. Expenditures are used to operate and maintain the amphitheater. Revenues and expenditures are budgeted in the amount of

\$270,751, including a transfer from General Fund of \$30,000 for the Main Street function. Expenditures are used to fund events, such as, the golf tournament, the Christmas program, Taste of Fayette, etc. in the Main Street district.

### **ENTERPRISE FUND**

An enterprise fund, also called proprietary fund, accounts for business-type activities that receive a significant portion of their funding through user charges.

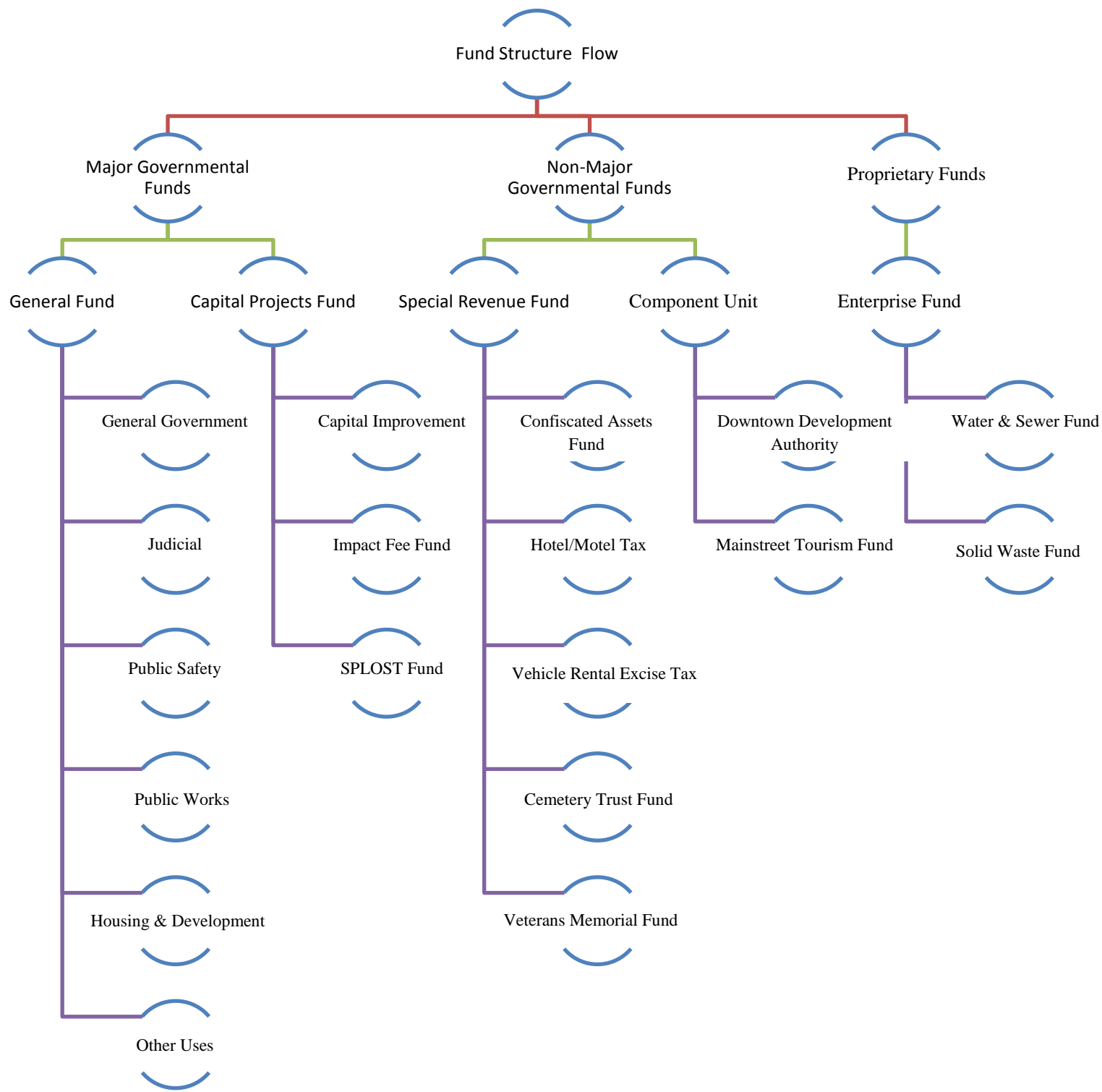
- **Water and Sewer Fund**

The Water and Sewer Fund accounts for the operation of the water and sewerage system including all revenues from sources applicable to these operations and all expenses of the operation

- **Solid Waste Fund**

The Solid Waste Fund is also an enterprise fund or proprietary fund. The City of Fayetteville contracts with an outside vendor for the solid waste and recycling services. The Solid Waste budget for fiscal year 2016 is \$640,685, with no net increase. This budgeted amount represents an increase of 0% over fiscal year 2015.

**FUND STRUCTURE FLOW**



## **BUDGET PROCESS**

The City of Fayetteville's budget process is designed to learn by assessing current conditions and desired needs; to set our focus toward delivering the right outcomes based on financial capacity; to assemble a budget that works within the framework of our focus; to present a balanced and responsible plan that looks to evaluate how decisions today may impact future budgets; and to take action executing the budget with a high degree of proficiency.

### **ASSESSMENT PHASE**

The process begins in December with a review of current City finances utilizing our Comprehensive Annual Financial Report (CAFR) and the City's Long Range Financial Model (LRFM) and Capital Investments Program. This level of review of current City finances covers such specifics as revenue from tax assessments, sales taxes as affected by retail sales as well as other state-shared revenues and reimbursements; debt service obligations; and current expenditures. We then evaluate how well our performance of the past budget measures against City Strategy. Successes are identified, issues are diagnosed, adjustments made and future priorities defined.

### **FOCUS PHASE**

January kicks off the steps in our process of focusing the City's direction for the coming budget year using what we learn from experience through Performance measures to focus on priorities. Through a comparative performance analysis of City Goals/Performance Measures, LRFM and Capital Investments Program (CIP) we begin correlating our institutional goals to our financial plan. The Finance Director begins re-assessing each department 5-Year projections in relation to the service objections for the coming year.

Available financial capacity will determine the ability to fund any new initiatives, onetime priorities, or previous unfunded expenditures in department Business Plans. The tone of the budget begins to take shape as we define our financial capacity to deliver the outcomes valued by our community within the resources available. The City Strategy provides the steering mechanism of our budget process.

In February, the Council conducts an annual planning retreat wherein City Council, City Manager and Department Heads meet collectively to finalize the priorities within the projected financial capacity. During this phase consideration is given to make necessary modifications to the LRFM and the CIP accounting for influential factors such as economic conditions, trend indicators, performance indices, program changes and compensation levels while not deviating from the direction of our City Strategy. The Long Range Financial Model and the Capital Investments Program are tools that provide the backbone of our budget process establishing the framework to construct an annual budget. This evaluation process allows for a greater understanding how decisions in one budget year may impact future budgets.

### **ASSEMBLY PHASE**

Departments align departmental Performance Measures to the City Goals identified by the City Strategy. The LRFM updates are primarily complete and the Capital Investment Program adjusted if needed by April. The Finance Director gathers and prepares departmental budget materials. In addition, departments are preparing related revenue and expenditure forecasts for the current fiscal year to anticipate year end. Departments assemble their final plans based on the parameters set by the LRFM and CIP. These plans are submitted to the Finance Director by mid-April. The Finance Director evaluate

departmental budget plans to finalize the Preliminary Budget to present to City Manager by May 4<sup>th</sup>. Meetings are held with Department Heads to make any needed adjustments to the departmental budget plans. By the beginning of June, a preliminary budget has been completed.

### PRESENTATION PHASE

The budget document that is presented to the City Council represents the culmination of intensive research and analysis. The documents purpose is to present to the Council and the public a comprehensive picture of proposed operations for the budget year based on the following guidelines:

- *The primary objective is to provide the highest level of service to residents without impairing the City's sound financial condition.*
- *The budget must be balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.*
- *The internal budgetary control is maintained at the departmental level and designed to provide reasonable assurance that these objectives are met.*
- *Organizational oversight is maintained by the Finance Director and his designee to provide for reasonable assurance and compliance that overall budgetary objectives are met.*

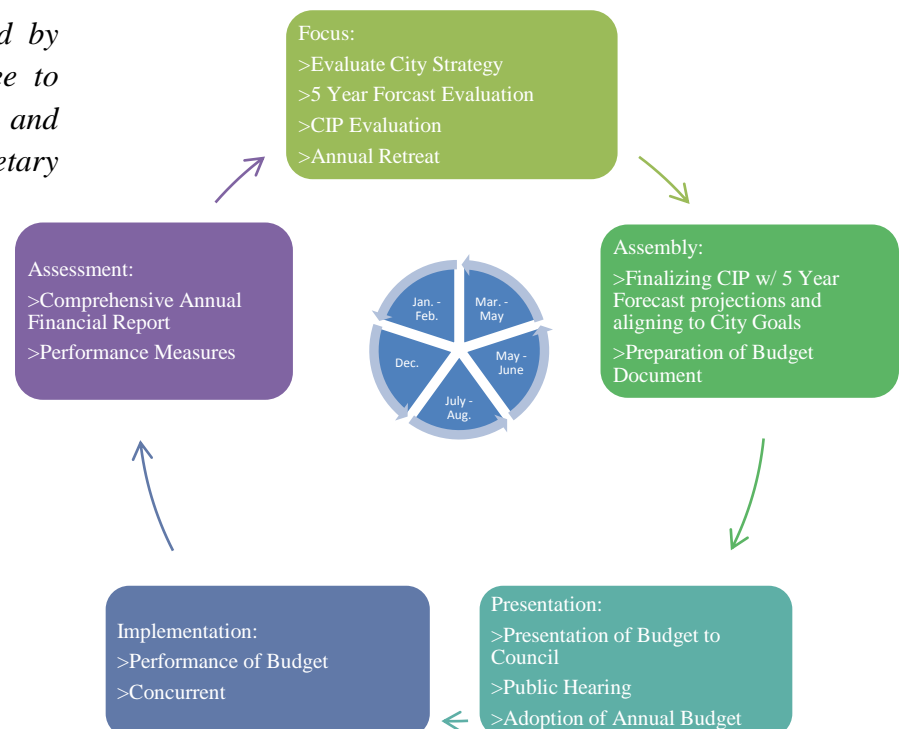
The proposed budget is presented to the City Council at the first Finance Committee briefing in May, in which it is open to the public so that the public can weigh in as the Committee deliberates. After considering the proposed budget, a formal public hearing is scheduled. At least ten days before the hearing, public notice of the time and place, along with a budget summary is published.

The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statement as the Council deems advisable on or before July 31<sup>st</sup>.

### IMPLEMENTATION PHASE

This is the performance phase. The fiscal year runs from August 1<sup>st</sup> through July 31<sup>st</sup> annually. During this phase, the organization will responsibly deliver services while maintaining financial accountability.

Execution of the approved budget is monitored and evaluated for performance against defined measures to identify successes, diagnose weaknesses and make adjustments to achieve the vision and mission of the community.



**PROPOSED CALENDAR  
BUDGET AND CAPITAL IMPROVEMENTS  
FISCAL YEAR 2016**

<b><u>DATE</u></b>	<b><u>BY WHOM</u></b>	<b><u>ACTIVITY</u></b>
April 13 – 17	Budget Committee	Review Proposed FY2016 Budget with Department Heads
April 17 – 24	Department Heads	Submit FY 2016 Departmental Information Updates & Organizational Charts
April 27 – May 8	Finance Director	Finance Director to update draft Proposed FY 2016 Budget to be Presented to the Mayor
May 4 – 8	Finance Director	Meet with City Manager and Asst. City Manager for any additional FY2016 Budget information
May 11 – 15	City Manager & Staff	Meet with Finance Committee to review proposed FY 2016 Budget
May 18 – 22	Budget Committee	Meet with Mayor and Council Members to discuss and review proposed FY 2016 Budget
May 25 – June 5	Finance Director City Manager	Work on finalizing the FY 2016 Budget and preparing all documentation to present to Mayor and Council
June 8	Finance Director	Budget Package to City Clerk
June 18	Mayor and Council	Council Meeting - 1st Reading and Public Hearing for Budget
July 16	Mayor and Council	Budget Adopted

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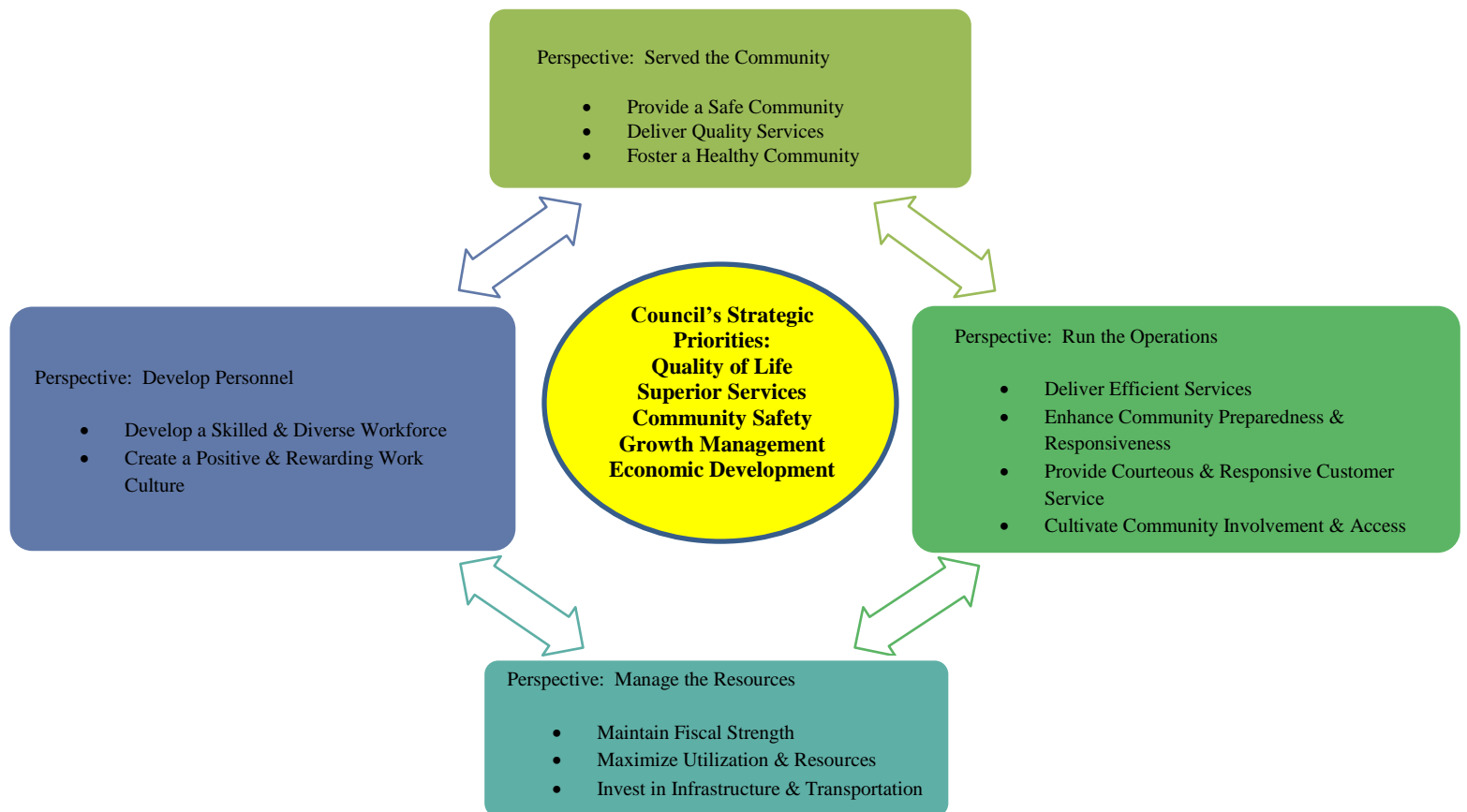
## CITY STRATEGY

### VISION STATEMENT

*“The City of Fayetteville is an innovative and progressive community where we treasure our past and the promise of our future. We continuously strive to become a premier city by enhancing the quality of life of our residents through effective and efficient service delivery, smart growth development, and exciting economic and recreational opportunities.*

### MISSION STATEMENT

*“To ensure a superior quality of life for its citizens by providing the most cost effective and professional municipal services while preserving the cultural, historical and natural resources of the City.”*

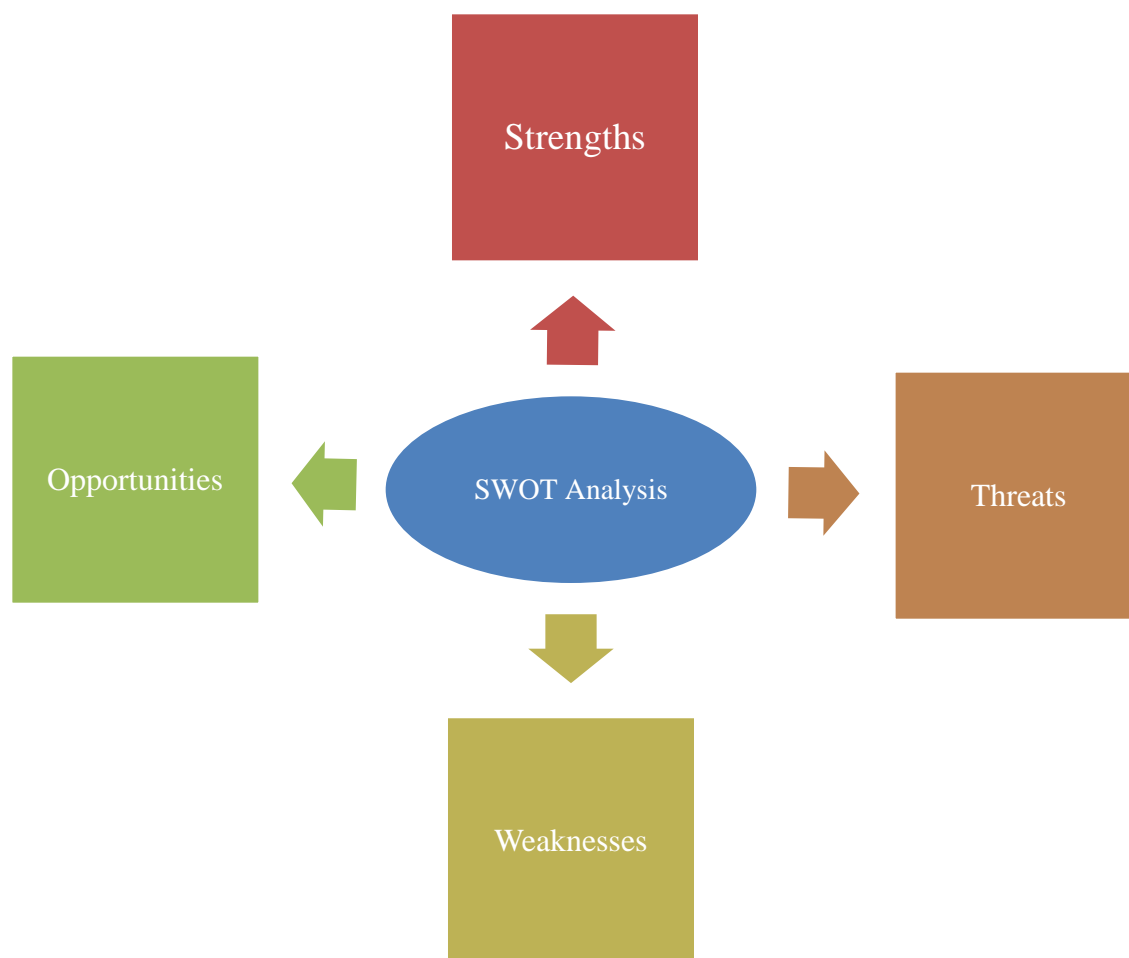


City Core Values	
Fiscal responsibility	Technological innovation
Public Safety and quality of life	Teamwork
Openness and honesty	Customer service focus
Integrity and ethics	Excellence
Accountability	



## SWOT Analysis

As part of the 2015 City Council Retreat a SWOT analysis was completed by the City Council and the City's Management Team comprised of the City Manager, Assistant City Manager/Fire Chief, Finance & Administrative Services Director, Police Chief, Public Services Director, Human Resources Manager, and the Information Technology Director. A SWOT analysis is part of the internal/external assessment that an organization conducts to analyze and evaluate internal conditions (strengths and weaknesses) and external factors (opportunities and threats). The internal assessment is an inventory of the City's present operations and mandates to get a clearer picture of the services the City provides. The external assessment is basically outlining the City's customers and what is important to them.



## Strengths

- Experienced/knowledgeable and team oriented staff in all departments of the City.
- Harmonious City Council willing to work with City personnel and create an atmosphere conducive to doing business in the City.
- Established Main Street and DDA programs.
- Existing development (Pinewood/Piedmont/GMC).
- Low crime rate.
- Excellent customer service and good working relationships with local, state, federal, and private agencies.

## Weaknesses

- Aging and outdated government facilities.
- Perception of unsafe conditions at the Fayette Pavilion.
- Lack of water, sewer, and pathway infrastructure in the West Fayetteville area.
- Nominal employee pay scale/compensation plan as well as the quality of benefits.
- Reactive instead of proactive when it comes to information technology.
- Loss of millennials and lack of entertainment/attractions for those aged 18 to 35.

## Opportunities

- New growth and development especially in the West Fayetteville area.
- The Ridge Nature Center to include a water trail.
- Recreational opportunities for younger families (parks, ice skating, dog parks)
- Updating information technology infrastructure and software programs.
- Rebranding of new image for the City to include a new website and improved marketing of the City's many attributes such as Pinewood.
- Redevelopment of existing commercial areas within the City.

## Threats

- Insufficient charges for services (sewer, occupational tax, solid waste collection).
  - Competition with surrounding jurisdictions to attract upscale businesses and the loss of commercial shoppers.
  - Perception of the citizens that the quality of life is decreasing.
  - Ensure racial sensitivity in law enforcement (training, policies etc.).
  - Not diversifying our economic base.
  - External conditions beyond our control (terrorism, world economy, pestilence) can challenge or exceed our capabilities.
-

## STRATEGIC PRIORITIES

### Quality of Life

- Enhance the quality of life of current and future residents in the most fiscally responsible manner.

### Community Safety

- Maintain and enhance the public safety and welfare of the community by committing appropriate resources to police, fire, streets, recreation, water and sewer, and associated support services.

### Economic Development

- Preserve our historic and cultural heritage and encourage revitalization/ redevelopment of the downtown through the support of economic development and main street initiatives.

### Growth Management

- Maintain a sustainable growth policy that retains the character of each respective neighborhood while ensuring that it promotes quality development in concert with our economic development strategy.

### Superior Services

- Provide a responsive and open government that promotes effective communication and cooperation with citizens as well as public and private entities.
- Continue to strive for excellent customer service and to maximize the City's principal resource (the staff).

City Core Values	
Fiscal responsibility	Technological innovation
Public Safety and quality of life	Teamwork
Openness and honesty	Customer service focus
Integrity and ethics	Excellence
Accountability	

## **Budget and Finance Action Items**

### **Action Item 1: Purchase New Financial Software**

Staff will prepare a Request for Proposal (RFP) and advertise in accordance with the City's Purchasing and Procurement Policy to move forward in purchasing new financial software. The new software will allow for a more effective and efficient approach to doing all City financials.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: June of 2015 - RFP released  
December of 2015 - Purchase of Software

Status Update: A software provider will be approved in December of 2016 as staff is the negotiation phase.

### **Action Item 2: FY 2015 Amended Budget**

Staff will be preparing additional budget amendments in May of 2015 to be presented to Mayor and Council.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: First Reading on May 21, 2015  
Second Reading on June 4, 2015

Status Update: The Budget Amendments were completed in June of 2015 with additional FY 2015 amendments to be presented and approved in December of 2015.

### **Action Item 3: FY 2016 Budget**

Staff will move forward with the creation of the FY 2016 Budget, taking into consideration many of the issues brought up at the 2015 retreat.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: First Reading on June 18, 2015  
Second Reading on July 16, 2015

Status Update: Staff started the budget process in April of 2015 and completed it on July 16, 2015.

### **Action Item 4: Rate Study for all Services at the City**

Staff will move forward with the preparation of a rate study regarding all services provided by the City. An RFP may be prepared to hire a professional consultant to assist with the process.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: July 31, 2016

Status Update: Staff retained the services of Stevenson & Palmer to complete the water and sewer rate study. The study is nearing completion and should be presented to the City Council in February of 2016. Rate studies for other City services will be planned for in 2016 with the administrative fee for occupational tax licenses to be presented to City Council in January of 2016.

**Action Item 5: Maintain Property Tax Revenue Base**

The Council consensus was to not roll back the ad valorem property tax millage rate in order to maintain the current revenue base and meet the budget needs of the City for FY 2016.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: August 6, 2015 – First Required Public Hearing (AM)  
August 6, 2015 – Second Required Public Hearing (PM)  
August 20, 2015 – Third Required Public Hearing (PM)  
August 20, 2015 – Approval Public Hearing (PM)

Status Update: The millage rate was approved at 3.874 and not rolled back for reassessments.

**Action Item 6: Solid Waste and Recycling Collection Services**

The current solid waste and recycling collection services contract with Waste Industries expired in May of 2014 and was extended for one year to May of 2015. The City Manager has decided, with support of the Council, to put out an RFP for these services.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: May 7, 2015

Status Update: Staff advertised the RFP during the week of March 9, 2015. Bids were received on May 7, 2015 with the City Council approving a contract with Waste Industries on June 4, 2015.

**Action Item 7: Updated Five-Year Financial Forecast**

Staff presented an updated five-year forecast at the retreat and will continue with updates throughout the FY 2016 Budget process.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: Ongoing

Status Update: An updated five-year forecast is being prepared for the City Council retreat to be held in February or March of 2016.

**Action Item 8: Employee Compensation Plan Review**

Council supported the staff engaging upon a thorough review of the employee compensation plan, including benefits, in order to ensure competitiveness with other communities within the Metro Atlanta region.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: July 31, 2015

Status Update: As part of the FY 2016 Budget approval the City Council approved amendments to the health insurance benefits and the retirement plan. The amendments allow the City to be more competitive with other Metro Atlanta cities when it comes to attracting qualified candidates.

**Action Item 9: Phases II and III of the Pay Compression Plan**

In 2015 the City implemented Phase I of the pay compression plan which addressed 34.74% of the compression issue. Phases II and III will depend on the availability of funds within the 2016 and 2017 budgets.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: November 30, 2015

Status Update: Phases II and III of the Pay Compression Plan were approved in October and November of 2015 respectively.

**Action Item 10: City-Wide Staffing Plans**

Council authorized City staff to develop necessary staffing plans for all City departments due to the reductions which occurred during the economic recession.

Responsible Party: City Manager, Assistant City Manager, Finance & Administrative Services Director, Public Services Director, Community Development Director

Target Date: July 16, 2015

Status Update: The Fire and Police Departments are back to their pre-recession staffing levels with new plans to be prepared for servicing the West Fayetteville Area. Revised staffing plans will have to be created in 2016 for all City Departments.

**Action Item 11: Continue with Proactive Public Information**

Staff will continue to be proactive in disseminating information about the City and services to the community using the website, more frequent press releases, utility bill inserts, community channel and social media.

Responsible Party: City Manager and Staff

Target Date: Ongoing



Status Update: Staff continues to be active in posting information to our website and using utility bill inserts, in addition to the promotion the City's Facebook page. The New City Website was launched in August of 2015 and staff continues to be active within the community by participating in Town Hall and HOA meetings.

#### **Action Item 12: Health Care Insurance**

City Council authorized City staff and consultant to seek the best possible health benefits for the employees that are cost-effective for the City. Staff, along with the consultant, will also continue to monitor the Health Care Reform (ACA) Financial Impact Analysis and make recommendations accordingly.

Responsible Party: City staff and Consultant

Target Date: July of 2016

Status Update: Staff worked diligently to improve upon the health insurance benefits provided by the City for FY 2016. In addition, RFPs for health insurance brokerage services were submitted to the City on November 19, 2015. The review process should take about a month with a broker to be selected in January or February of 2016.

#### **Action Item 13: Review Wellness Program**

City Council authorized staff and consultant to review the wellness program and make changes as necessary to continue advancing the general health of City team members.

Responsible Party: City staff and Consultant

Target Date: April of 2016

Status Update: Meetings will be held between staff and the chosen consultant in March of 2016 to revise the wellness program to ensure more participation.

#### **Action Item 14: Update City Phone System**

The City's phone system is currently comprised of 143 hardware units that are digital and Voice Over Internet Protocol (VOIP). This system is outdated and the Council would like an analysis of the system completed. This item was supported as a long-term goal.

Responsible Party: Information Technology Director

Target Date: December 31, 2017

Status Update: No updates to report at this time.

#### **Action Item 15: GIS Mapping Projects**

The City continues to build upon its GIS platform and during the retreat the IT Director presented the following projects to be completed during 2015:

- Live Data Updates from County for BS&A Software

- Create Water Infrastructure Map
- Build Address Point Map for Public Safety and DDA
- GPS All Signs for Sign Management
- Data Sharing GIS Data to Department Databases

The IT staff will also continue to address daily mapping tasks for all City Departments to include the following:

- Update the City's Hydrant Maps
- Update the City's Land Use Map
- Update the City's Zoning Map
- Update Sidewalk and ADA Ramp Map
- Update Sewer Service Map
- Other Types of Maps as needed

Responsible Party: Information Technology Director

Target Date: February of 2017

Status Update: Ongoing

#### **Action Item 16: Full Collaboration of City Databases**

The sharing of data is of critical importance to the effective and efficient operation of the City. As presented at the retreat, it is the long-term goal of the IT Department to have all City departments sharing data with less interruptions and faster access. The Council supported this initiative in order to not only improve interdepartmental communications but to improve overall City operations.

Responsible Party: Information Technology Director

Target Date: December 31, 2017

Status Update: Ongoing

## **Public Services Action Items**

### **Action Item 1: Water Supply Options**

City Council supported staff in bringing the Yusifji well on-line, including the necessary equipment to control hardness, and the piping necessary to tie into the system.

Responsible Party: Public Services Director and Engineering Consultant

Target Date: Engineering - December 31, 2015  
Construction - July 31, 2016

Status Update: A Task Order Form (TOF) was initiated with the engineering consultant in March of 2015 with engineering work to be completed by the end of 2015. The construction phase is approximately 180 days from the completion of the engineering phase.

### **Action Item 2: Stormwater - Operations and Maintenance**

Continue with ongoing stormwater operations including inspection and maintenance of City stormwater facilities and annual inspections of private stormwater facilities.

Responsible Party: Public Services Director and Community Development Director

Target Date: This is an ongoing project.

Status Update: Ongoing

### **Action Item 3: Future Stormwater Projects**

The City's engineering consultant has developed a comprehensive list of projects to be included in the City Capital Improvement Program.

Responsible Party: Public Services Director

Target Date: December 31, 2016

Status Update: Staff obtained loan approval from GEFA for phase one projects in the amount of \$1.465 Million. The second phase loan will be applied for in the early part of 2016.

### **Action Item 4: Continue with SR Hwy 92/Hood Avenue Realignment Project**

This project will realign State Route 92 (Forrest Ave.) at Hood Avenue and upgrade the intersection with S.R. 85. It will improve traffic circulation and safety and provide alternative routes to relieve congestion for the S.R. 85 at S.R. 54 intersection (the courthouse square). The project will also provide congestion relief for the Post Office on Georgia Avenue and the office park and neighborhoods located off Habersham Parkway. The reconfigured intersection at SR 92/Hood Ave. and SR 85 will improve the level of service for this intersection and will maintain a satisfactory level of service for the 20 year study projection.

Responsible Party: Public Services Director and Engineering Consultant

Target Date: Design and Permitting – December 30, 2014.  
Right of Way Acquisition – January 2012 to December 2015.  
Construction – January 2016 to June 2017

Status Update: The right-of-way acquisition process will be completed in December of 2015. Southeastern Site Development, Incorporated was the chosen contractor and will be approved by City Council on December 17, 2015.

**Action Item 5: Highway 54/Hospital Pedestrian Intersection Improvements**

To help pedestrians, bicyclists, and golf cart riders cross Hwy 54 by Piedmont Fayette Hospital, an improved crosswalk will be constructed between the hospital and Togwotee Village. New paths will also be constructed on the south side of Highway 54 to connect to the Lester Road path and to businesses along Highway 54. The City received Transportation Enhancement (TE) funding in the amount of \$400,000 for construction to include a required 20% local match. Surveying and the concept report has been completed. Construction is scheduled for 2016.

Responsible Party: Public Services Director, Community Development Director, and Consultants

Target Date: December 31, 2016

Status Update: Consultants have submitted documents requesting a change in project scope. Staff is seeking GDOT authorization for golf cart crossing per recent changes in the state guidelines along with the pedestrian improvements.

**Action Item 6: Highway 54/Hospital Pedestrian Bridge and Pathway**

The current pedestrian crossing at Highway 54 and Togwotee Village design does not address a couple of issues which could minimize a pedestrian's desire to utilize the crossing. The section of State Route 54 at the Piedmont Fayette Hospital intersection is classified as a rural section of highway and has a speed limit set at 55 mph by GDOT. This high rate of speed will potentially impact a pedestrian's desire to cross the highway.

Responsible Party: Public Services Director, Community Development Director and Consultants

Target Date: December of 2017

Status Update: Discussions have taken place with GDOT to submit a TAP Grant request of \$750,000 with a 25% local match for a bridge and path network. The bridge would be located approximately 1,000 feet west of the Hospital/Togwotee intersection. Included in the TAP request is approximately 4,400 feet of paths connecting to Lester Road.

**Action Item 7: Highway 85 Widening from Grady Avenue to Highway 92 Connector South**

This project is currently listed in the ARC Transportation Improvement Plan (TIP) and the County has asked for the City's concurrence on making this a high priority project. City Council is in occurrence.

Responsible Party: Public Services Director and Engineering Consultant

Target Date: January of 2021

Status Update: GDOT is moving forward with some engineering work for the project and has plans to approve an engineering consultant by June of 2015. GDOT, in coordination with Fayette County, is currently working on the Concept Development Study for the corridor with a completion date of that process being November of 2016.

**Action Item 8: New Road from Hwy 54 to First Manassas Mile**

Fayette County has requested City Council concurrence in making this a high priority local project. This project would provide a new road to the landfill and eliminate heavy truck traffic from current road adjacent to school. City Council is in concurrence with this.

Responsible Party: Public Services Director

Target Date: Ongoing

Status Update: Fayette County Engineer is working to identify local funding for the project.

**Action Item 9: Discuss Reopening Hood Road to Sandy Creek Drive**

With the new Pinewood Atlanta Project, City Council has identified that the bridge and section of Hood Road that has been closed for many years should be reopened and is requesting that the County consider adding this project to their transportation priorities.

Responsible Party: Public Services Director

Target Date: December 31, 2018

Status Update: The City has expressed to Fayette County the desire to reopen Hood Road to Sandy Creek Drive. Currently there is no funding for this project and staff will continue to seek out funding sources.

**Action Item 10: Highway 85 Medians from Lanier Avenue to Highway 92 North**

This project was originally identified in the 2002 Livable Centers Initiative (LCI) for the City of Fayetteville. The project would provide landscape enhancements and traffic calming along Highway 85.

Responsible Party: Public Services Director and Consultant Engineers

Target Date: Ongoing

Status Update: Staff is currently seeking funding options for this project.

**Action Item 11: Downtown Traffic Analysis and Recommendations**

This is a follow up to the traffic analysis that was conducted several years ago by Traffic Consultants which recommended reversing traffic flow in the downtown area between the east and west turnarounds to enhance traffic flow at the downtown square. The

Traffic Consultants have subsequently recommended that the City may want to evaluate reversing the one way parallel system to two way traffic in the downtown area to achieve similar efficiencies. Council authorized staff to work with our consulting engineer on completing this traffic analysis with further recommendations.

Responsible Party: Public Services Director and Engineering Consultant

Target Date: December of 2017 (Depending on GDOT Funding)

Status Update: Staff and engineering consultant will be coordinating with GDOT to get the project on the State Transportation Improvement Program (STIP) project list. Further studies will be required and the City will be using impact fee funds as a match for this project should it move forward.

## **Community and Economic Development Action Items**

### **Action Item 1: City Rebranding/Marketing**

Staff presented several potential rebranding and marketing concepts including discussion about a new city slogan and logo, marketing video, website enhancements and co-marketing with other agencies including the Fayette County Development Authority (FCDA). City Council consensus was for staff to obtain proposals from companies that specialize in this field of work and present options to the City Council on a comprehensive rebranding/marketing program for the City.

Responsible Party: Community Development Director and City Manager

Target Date: December 31, 2016

Status Update: Staff is still awaiting efforts from the Fayette County Development Authority to develop a County-wide branding and marketing campaign. The City will consider working with them on a joint effort, but will also move forward with a City only project following the conclusion of the Economic Development study currently in progress.

### **Action Item 2: Highway Corridor Tax Allocation District (TAD) Next Steps (TAD Number 1)**

City Council directed staff to move forward with a marketing strategy for the Highway Corridor TAD.

Responsible Party: Community Development Director

Target Date: January of 2016

Status Update: Staff has populated the “Incentives” section of the website to provide access to TAD information. The overall marketing strategy is currently on hold as we are currently in the process of amending the TAD boundaries to better align with the City’s Downtown Master Plan. Amendments scheduled for adoption in December of 2015.

### **Action Item 3: West Fayetteville Master Plan**

At a Council meeting in January of 2015 the Community Development Director and representatives from Historical Concepts presented the initial draft of the West Fayetteville Planned Community Development (WFPCD) Master Plan and Smart Code that will ultimately guide future development in this area. Council heard a brief presentation of the Master Plan at the retreat and the document will be officially approved at a future Council meeting.

Responsible Party: Community Development Director and Consultants

Target Date: March 31, 2016

Status Update: The Master Plan has been through multiple revisions based on various stakeholder input meetings throughout the year. As the final draft was nearing completion, it became evident that much of the document would be better served if implemented in the historic town center. Staff is currently reviewing the entire document to determine which elements should be applied to West Fayetteville's future development.

### **Action Item 4: Economic Development Plan/Strategy**

During the retreat the topic of economic development came up on a regular basis. Staff advised the Council that the City has not adopted a formal plan or strategy for dealing with economic development related matters.

Responsible Party: City Manager, Community Development Director, and consultants

Target Date: March 31, 2016

Status Update: Staff is currently engaged in a full-scale economic development review process for the City with a hired consultant (Garner Economics, LLC). The findings and recommendations of the project will come to Council for review in February of 2016.

### **Action Item 5: Creation of TAD Districts in West Fayetteville and Downtown Fayetteville**

In February of 2015 the Council approved a contract agreement with Bleakly Advisory Group to complete a Redevelopment Plan for West Fayetteville. During the retreat the Council also supported completing a Redevelopment Plan for a portion of Downtown Fayetteville to be the catalyst for the creation of a new Downtown Center.

Responsible Party: Community Development Director and Consultant

Target Date: December 31, 2015.

Status Update: The Downtown TAD is scheduled for adoption in December 2015. Staff has decided to place the West Fayetteville TAD project on hold due to opposition from the County. Opposition is likely from the school board as well. The West Fayetteville TAD redevelopment plan document is largely completed but will remain in draft form until conditions are more favorable for its support.



### **Action Item 6: Update City Ordinances and Development Processes**

The Council had discussion about the overall development process with the hopes of eliminating or amending some zoning and development code regulations. The goal is to improve process while better supporting economic development initiatives.

Responsible Party: Community Development Director and City Manager

Target Date: July 31, 2016

Status Update: Staff has worked diligently with the development community this year to facilitate an expedited review process whenever feasible. Specific zoning and code amendments will be under review in 2016.

### **Action Item 7: Increase Event Activity at the Amphitheater**

The Council had discussion about increasing the use of the Southern Ground Amphitheater. Staff will be putting together a list of potential events/concerts for the amphitheater separate from the summer concert series.

Responsible Party: Community Development Director

Target Date: May 31, 2015

Status Update: Staff worked with private agencies in 2015 to bring multiple jazz concerts to the amphitheater in addition to the regular summer concert series. Staff will continue to market the facility for additional performances.

## **Public Safety Action Items**

### **Action Item 1: Develop Fire Service Delivery Plan for West Fayetteville Development**

In February 2014, staff presented a plan to deliver fire protection services to the West Fayetteville area. The plan was designed to be implemented over the next several years as revenues permitted. This plan included the addition of personnel, apparatus, and a fire station to service existing and future demand in the area.

Responsible Party: Fire Chief

Target Date: Ongoing

Status Update: On September 5, 2014, staff secured a Federal DHS grant to fully fund the hiring of nine additional firefighters from November 27, 2014 – November 26, 2016. A temporary fire station located on the campus of Piedmont Fayette Hospital was placed into operation on September 30, 2014. A revised automatic aid agreement with Fayette County was also developed and became effective on October 1, 2014. Staff will continue to monitor growth and activity in this area to ensure resources are adequate to meet the service demands. This process will be reactive to the growth that will occur in West Fayetteville.

**Action Item 2: Fire Department Insurance Service Office (ISO) Rating Update**

Evaluate Results of ISO Public Protection Classification Inspection.

Responsible Party: Fire Chief

Target Date: January 31, 2016

Status Update: On February 3, 2015, ISO completed its first inspection of the City of Fayetteville according to the new public protection classification schedule. This evaluation reviewed the capabilities of the local fire department, water system(s), and 9-1-1 Communications system. The results of this inspection should be available within 6 to 8 months. Staff is utilizing information obtained through this process to determine any adjustments that may help improve the City's score in future inspections. ISO inspection results significantly factor in the development of fire insurance rates for City businesses and residents. This process should be completed by January of 2016.

**Action Item 3: Revitalize the Volunteer Fire Fighter Program**

The Council wanted staff to look into the feasibility of revitalizing the City's volunteer program within the Fire Department.

Responsible Party: Assistant City Manager/Fire Chief

Target Date: Ongoing

Status Update: Staff will continue to evaluate the volunteer program but it should not be used as a solution to the hiring of full-time fire fighters.

**Action Item 4: Explore the Possibility of Creating a separate Public Safety millage for the City of Fayetteville**

Both the City's Fire Department and Police Department are part of the City government and funded through the general fund budget, derived from property, sales, and other taxes. The Council would like staff to look into the possibility of creating a Public Safety millage to help fund a portion of the Public Safety operations.

Responsible Party: City Manager, Assistant City Manager/Fire Chief, and, Finance & Administrative Services Director

Target Date: July 31, 2016

Status Update: Initial meetings have been held regarding this action item. Staff will be presenting updated information at the 2016 City Council retreat.

**Action Item 5: Police Department Staffing and Service Delivery**

Council authorized City staff to develop staffing plans for the police department to begin increasing staffing levels for the West Fayetteville Area, currently serviced by the Fayette County Sheriff's Department. This would also include providing an additional School

Resource Officer in coordination with the Fayette County School Board, as well as maintaining and enhancing the auxiliary police department.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: July 31, 2016

Status Update: Ongoing. Updated staffing plans were prepared with the FY 2014 Budget process and Updated Five Year Forecast. The Police Department was able to expedite the previous five year plan and hire additional officers to increase the patrol division to seven (7) officers per shift. This brings the patrol division back to pre-recession level staffing. The police department will continue to work with city staff and recommend additional officers as the West Fayetteville area begins to further development. The current projections for addition officers will continue through FY2017 as follows:

FY2015	1 Police Officer (Completed)
FY2016	1 Police Officer
FY2017	2 Police Officers
FY2018	2 Police Officers

In addition, to the current staffing levels, the department maintains a Mutual Aid Agreement with the Fayette County Sheriff's Office. This agreement contains language from the Georgia Mutual Aid Act and reinforces the good mutual working relationship the department has with the Fayette County Sheriff.

#### **Action Item 6: Purchase of Body Cameras for the Police Department**

Council authorized City staff to move forward and look at the feasibility of purchasing body cameras for police department staff.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: December 31, 2015

Status Update: The Police Department has purchased body cameras that should be in use by December 31, 2015 when the departmental policy is updated.

#### **Action Item 7: Improve Crime Perception at the Fayette Pavilion**

Council authorized City staff to implement a strategy for improving the crime perception at the Fayette Pavilion.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: Ongoing

Status Update: Information regarding this action item will be presented at the 2016 City Council retreat.

## **FISCAL POLICY GUIDELINES**

### **ADOPTED POLICES**

The following policy statements are intended to provide a broad framework as to how the various financial responsibilities associated with the operation of the City of Fayetteville are to be carried out. These policies provide general direction to staff, serve as a blueprint for financial operations, establish operational objectives and promote continuity in fiscal decision-making.

There are several distinct advantages in having fiscal policies for the City of Fayetteville in place. For one, they promote long-term financial stability for the City. For example, the budget and reserve fund policies encourage the level of fiscal responsibility needed to prepare the City for financial emergencies and abrupt adverse economic conditions. And the debt policies limit those scenarios where the City will pay for current services and projects with future revenues.

Secondly, the adoption of long-range financial policies ameliorates some of the drawbacks of governmental accounting and budgeting, which tends to focus only on short-term operations, generally one year. The Capital Budgeting Policies address the common pitfall of governments failing to provide for capital maintenance. Having a financial plan allows the Mayor and Council to view their present approach to financial management from an overall, long-term vantage point. Current financial decisions are easier to make when long-term benchmarks are already established.

Lastly, these policies elevate the credibility of the governing body and promote public confidence in the financial decisions it makes. The policies call for complete disclosure of financial matters and provide a forum, the Comprehensive Annual Financial Report, to inform the citizens about the total financial condition of the City.

The City maintains a number of financial and management policies providing guiding principles

and goals that will influence financial management practice of the City of Fayetteville as approved by the City Council. A fiscal policy that is adopted, adhered to, and regularly reviewed; is recognized as the cornerstone of sound financial management for the purpose of:

### **REVENUE ADMINISTRATION POLICY**

- The City of Fayetteville will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic sources to minimize the adverse effects of an economic downturn.
- The City will estimate its annual revenues by an objective analytical process in a prudent manner.
- The City will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.
- The City will aggressively seek public and private grants, contracts and other outside sources of revenues for funding projects where appropriate.
- The City will establish the levels of all user charges based on an analysis of the cost of providing the applicable service.
- The City will set fees and charges for each Enterprise Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

### **OPERATING BUDGET POLICY**

- The City of Fayetteville will finance all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City of Fayetteville will not use short-term borrowing to meet operating budget requirements.
- The operating budget will provide for adequate maintenance of capital equipment

and facilities, as well as for their orderly replacement.

- All Governmental Funds under the control of the Mayor and Council are subject to the annual budget process.
- The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to estimated expenditures for each fund.
- All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental fund types and expendable trust funds use the modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The financial statements for the proprietary fund types are accounted for on the accrual basis of accounting. Under this method revenues are recorded when earned, and expenses are recognized when the liability is incurred. Differences between the basis of accounting and basis of budgeting:
  - 1) Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis).
  - 2) Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
  - 3) Capital outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and reappropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

- Each operating fund budget will be adopted at the departmental level. In looking at compliance with State law, total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department does not exceed their allotted appropriation amount.
- The City of Fayetteville will strive to include an amount in the General Fund (i.e., a line item for contingencies) to cover unforeseen operating expenditures of an emergency type. The amount of the contingency reserve will be no more than .50% (one-half percent) of the total operating budget.
- The City of Fayetteville will integrate performance measurement and objectives, and productivity indicators within the budget.
- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, and expenditures and encumbrances with budgeted amounts.
- The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
- The City of Fayetteville shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
- Enterprise Fund budgets shall be self-supporting whenever possible. Excess revenues of the Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

## RESERVE FUND POLICY

- The City will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total General Fund appropriations budget; and also maintain an Enterprise Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total appropriations budget. This reserve will be created and maintained to provide the capacity to:
  - a. Offset significant economic downturns and the revision of any general government activity;
  - b. Provide sufficient working capital; and
  - c. Provide a sufficient cash flow for current financial needs at all times.
- The City will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.
- The City will develop capital reserves to provide for normal replacement of existing capital improvements financed on a pay-as-you-go basis.
- For the purposes of maintaining a balanced budget, no more than \$500,000 per fund per year may be transferred from the unreserved and undesignated fund balances. This restriction would allow the City to use its fund balances, but prevent excessive use of these funds that may affect the ability to maintain adequate reserve funds for operating and maintenance.

## DEBT POLICY

- The City of Fayetteville will confine long-term borrowing to capital improvements.
- The City will not use short-term debt for operating purposes.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.

- General obligation debt will not be used for Enterprise Fund activities.
- The City will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.
- Computation of Legal Debt Margin:  
Assessed value of all taxable property (less exempt property) Debt limit – 10% of assessed value
- Debt applicable to limitation:  
Total General Bonded Debt (less assets in debt service available for payment of principal)
- Computation of Direct and Overlapping Bonded Debt-General Obligation Bonds  
Net General Obligation Bond Debt Outstanding – Percentage applicable to City of Fayetteville: 10%

## FUND BALANCE POLICY

Purpose: Enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net assets.”

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either:

- (a) Not in spendable form (i.e. items that are not expected to be converted to cash such as inventory and prepaids)
- (b) Legally or contractually required to be maintained intact
- (c) Not available to be spent in any way due to their very nature and, or their lack of availability
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the:
  - (a) Enabling legislation adopted by the City; or
  - (b) Through external parties (creditors, grantors, or laws or regulations of other governments); or
  - (c) Constitutional provisions.

Good examples in Georgia would include the fund balances associated an E-911 Fund, a Hotel/Motel Tax Fund, or a SPLOST Fund.

- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by of the Governing Body or Board through adoption of a resolution. The Governing Body or Board also may modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the City's or Board's intent to be used for specific purposes, but are neither restricted or committed. Through resolution, the Governing Body has authorized the City's city manager or the City's finance director to assign fund balances. With the exception of the General Fund, amounts in all other governmental funds that are not *nonspendable*, *restricted*, or *committed* will be considered to be *assigned*. Also, at the fiscal year end any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next

year's budget is considered to be an assignment of fund balance.

- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.
- Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

#### Committed Assigned Unassigned

Net Assets – Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net assets are reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.



## INVESTMENT POLICY

- The City of Fayetteville will maintain an active program of investing all government funds under the direction of the City Manager or his/her designate.
- The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
  - a. Safety of Principal-Principal is protected from loss with secure investment practices and collateralization.
  - b. Maintenance of Adequate Liquidity-A sufficient quantity of investments is readily convertible to cash when needed to meet current obligations without incurring losses.
  - c. Yield or Return on Investment-The earnings rate on investments is maximized without diminishing the other principles.
  - d. Legality-All investments will fully comply with State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.
- The investment program shall comply with all Georgia laws and Federal/State regulations for investing public funds and safekeeping/security requirements.
- The investment program should use a competitive selection process for investments in excess of 1 year. Investments should be placed with only qualified financial institutions.
- The investment program should provide for a system of internal control over investments and timely financial reporting of investing activities.

## ACCT., AUDIT, FINANCIAL REPORTING POLICY

- An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.
- The City will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The City will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.
- The City will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles.
- The City will maintain accurate records of all assets to ensure a high degree of stewardship for public property.
- The City will develop an ongoing system of financial reporting to meet the needs of the Mayor and Council, the City Manager, department heads, and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.
- The City will follow a policy of full disclosure on its Financial Reports.

### **Internal Controls:**

Financial systems will maintain internal controls to monitor revenues, expenditures and program performance on an ongoing basis.

### **Fiscal Monitoring:**

Monthly financial reports will be present actual expenditures vs. budget on a monthly and cumulative basis. Major revenue sources will be monitored on a monthly basis, noting the status of each revenue as compared to budget.

**Basis of Accounting:**

For financial reporting purposes, the governmental funds use the modified accrual basis of accounting, under which revenues considered to be both measureable and available for funding current appropriations are recognized when earned. All other revenues are recognized when received in cash, except that revenues of material amount that have not been received at the normal time of receipt are accrued, and any revenues in advance are deferred. Expenditures are recorded at the time liabilities are incurred except for accumulated sick leave, which is treated as an expenditure when paid. Proprietary funds use the accrual basis of accounting under which revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The City maintains an encumbrance accounting system as another means of accomplishing budgetary control. Encumbered amounts at year-end are recorded as a reservation of fund balance and are reflected as an adjustment to the ensuing year's budget.

**Basis of Budgeting:**

The City prepares and adopts annually a budget using the modified accrual basis whereby revenues are recognized when measureable and available and expenditures are recognized when liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds.

**BUDGETARY CONTROLS**

Fayetteville, Georgia maintains budgetary controls to ensure compliance with the legal provisions of the annual appropriations budget approved by the Mayor and Council. Activities of the General Fund, Trust Fund and Enterprise Funds are included in the annual appropriated budget. The level of budget control is the level of data aggregation at which expenditures may not legally exceed appropriations. Since the budget is adopted at the department appropriations level, the official level of City budget control for each legally adopted annual operating budget is at the department level.

Administrative budgetary control is maintained at an object code expenditure level within the department. The transfer of appropriations between the line item expenditure accounts within a department's budget can be authorized by the Director of Finance. All other transfers or supplemental appropriations must be enacted by the Mayor and Council.

## **CAPITAL IMPROVEMENT PROGRAM**

### **5-YEAR CAPITAL IMPROVEMENT PROGRAM**

#### **OVERVIEW**

Annually, local governments assess financial capacity to plan for capital improvement projects. These large financial investments are required to maintain and expand public facilities and public infrastructure. Ongoing service delivery can be assured only if adequate consideration is given to capital needs by the budget process. A Capital Improvement Program (CIP) is a tool used by governments in conjunction with the 5-Year Long Range Financial Model (LRFM) to ensure that decisions on capital projects and funding are made wisely and are well planned. The City's Five Year Capital Improvement Plan is a multi-year planning period for capital projects, currently for the 2015-2020 timeframe. The program outlines project details including estimated timeframes, cost and funding sources and discusses impacts to future operational budgets. A Capital Improvement Program should not be confused with Capital Investment Budget. A Capital Investment Budget represents the first year defined by the Capital Improvement program that appropriates funds for capital spending. Fayetteville's Annual Capital Budget is reported and adopted in conjunction with the Annual Operating Budget. Capital Improvement planning is a dynamic process; changes do and should occur in the process from year to year to adapt to changing elements.

The plan is updated and re-adopted every year to fine-tune cost, adjust availability of resources and plan projects within the projected financial capacity.

#### **PURPOSE**

Capital improvements programming involves:

1. Identifying major public facilities needed to serve existing development or to support future growth,
2. Determining when these should be provided,
3. Deciding how to pay for them.

Programming capital improvements provides one significant way of realizing comprehensive plans.

Capital improvement programs do this by developing methods to achieve projects identified in the public facilities part of the plan, by specifying the timing and/or staging of public facilities to support the sequence of growth proposed in the plan, and by assuring growth proposed in the plan, and by assuring that needed public facilities will be available to support growth.

#### **HOW DOES THE PLAN AFFECT CAPITAL IMPROVEMENTS PROGRAMMING?**

The capital improvements program is directly linked to the land use and public facilities parts of the comprehensive plan. These elements furnish important direction for the capital improvement program. They indicate general public policy on the development, redevelopment and maintenance of the community, and specific direction on:

1. Community development needs.
2. Development management strategy that determines how much development occurs where and when.
3. Road, water, sewer, storm drainage and park facilities and other projects requiring major public expenditures.

The local comprehensive planning process also involves a fiscal analysis, which includes:

1. Analysis of service standards, methods of operation and cost factors.
2. Analysis of expenditures during the past five years and projections of expenditures for five years into the future.
3. Analysis of past projected revenue from sources within the community and other potential sources such as grants.

The objective is to produce a capital improvements program, which integrates the comprehensive plan's recommendations and desired levels of public services with the ability of the community to both pay for and maintain capital improvements.

### **CAPITAL IMPROVEMENT PROGRAM POLICIES:**

“Capital Improvements” are major projects undertaken by the City that are generally not on a “year-in, year-out” basis, and fit within in one or more of the following categories.

1. Purchase of major equipment and vehicles value in excess of \$5,000 with a life expectancy of three years.
2. Construction (new) including engineering, design, and other pre-construction costs with an estimated cost excess of \$5,000.
3. Major building improvements that are not routine expenses and will substantially enhance the value of the structure.
4. Major equipment or furnishings required to furnish new buildings or other projects.
5. Major studies requiring the employee of out-of-state professional consultants in excess of \$5,000.

Capital Improvements Program shall integrate all of the City’s capital project recourses (grants, bonds, City funds allocated to capital projects, donations, and any other funding available.)

Capital projects should be financed to the greatest extent possible through user fees where direct benefit to users results from construction of the project (water and sewer).

.75 mills of property tax are dedicated to Capital Projects Funds.

It is City policy that in each fiscal year, Council shall review a five-year forecast of capital improvements together with the funding implications thereof.

Each year Council shall review all previously approved capital projects upon which work has not commenced and shall determine whether the prior approval shall stand or be cancelled.

There shall be an annual review of all capital projects in progress so that any funds no longer required for the original purpose may be reassigned throughout the budgeting process.

Projects mandated by State and Federal agencies and law will receive priority consideration.

Projects that have been previously initiated and are a completion of subsequent phases shall receive priority consideration.

Projects that preserve and protect the health and safety of the City shall receive priority consideration.

Projects which provide for the renovation of existing facilities, resulting in preservation of the City’s prior investment or which reduce maintenance and operating costs, shall receive priority consideration.

Construction or acquisition that results in new or substantially increasing operating costs should be considered only after an assessment indicates a clear need for the project and plans for funding operating costs are developed.

The current year Capital Improvements Budget will become part of the working budget for the current fiscal year.

Capital projects must not violate the principal concepts of an adopted city plan.

#### **Department Priority Classification**

#### **THE DEPARTMENT MUST DETERMINE WHICH PRIORITY CLASSIFICATION A PROJECT FITS UNDER.**

- A. Mandatory-refers to the protection of life or maintenance of public health and safety.
- B. Maintenance-refers to a continuation of public services, the conservation of endangered resource, or the finishing of partially completed projects.
- C. Improve Efficiency-refers to the replacement of obsolete facilities or the improvement of community or community facilities.

D. New Services-refers to the expansion of the public facilities service area of the city, or the provision of new public services.

**Project's Expected Useful Life**

Refer to the project description information from the CIP project form.

**Effect on Operation and Maintenance costs**

Refer to the project description information from the CIP project form.

**Effect on City's Source of Revenue**

Refer to the project description information from the CIP project form. Proposed residential expansion does not necessarily mean an increase in a city's revenues.

**Availability of State Grants of Special Outside Funds.**

*ADMINISTRATIVE POLICY AND PROCEDURE 5.0*

**CAPITAL IMPROVEMENT PROGRAM PROJECTS:**

Stormwater CIP:

<b>Stormwater CIP</b>			
<b><u>Project</u></b>	<b><u>Estimated Cost</u></b>	<b><u>Priority</u></b>	<b><u>Type of Work</u></b>
Pye Court Rehabilitation	\$ 130,000	1	Replace Pipe
Buckeye Lane Culvert Rehabilitation	\$ 105,000	2	Replace Pipe
Hillsdale Drive Culvert 1 Replacement	\$ 200,000	3	Replace Pipe
Hillsdale Drive Culvert 2 Replacement	\$ 97,500	4	Replace Pipe
Mimosa Drive Culvert Replacement	\$ 100,000	5	Replace Pipe
Pinevale Court Culvert Replacement	\$ 200,000	6	Replace Pipe
Jefferson Avenue Culvert Replacement	\$ 500,000	7	Replace Pipe
Fayette County High Flooding Mitigation Project	\$ 375,000	8	Replace Pipe
Fenwyck Commons Culvert Rehabilitation	\$ 250,000	9	Lining
Chase Drive Northern Culvert Rehabilitation	\$ 95,000	10	Lining
Chase Drive Southern Culvert Rehabilitation	\$ 220,000	11	Lining
Carriage Lane Culvert Rehabilitation	\$ 410,000	12	Lining
Woodgate Drive Culvert Rehabilitation	\$ 350,000	13	Lining
Lakemont Drive Culvert Rehabilitation	\$ 120,000	14	Lining
<b>Total</b>	<b>\$ 3,152,500</b>		

### Capital Improvement Projects:

Capital Improvement Program					
YEAR	PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE		NUMBER
2015	Painting-City Hall Interior	\$ -	CPF	City Hall Building	15650
	Truck (Replace Building 4x4)	\$ 20,000	CPF	Building & Inspections	72000
	2 New Patrol Vehicles & Equipment	\$ 81,840	CPF	Police Operations	32230
	5 Vehicles (Replacement)	\$ 125,000	CPF	Police Operations	32230
	1 Vehicle (Replacement)	\$ 25,000	CPF	Police Support Services	32950
	1 Vehicle (Replacement)	\$ -	CPF	Police Investigations	32210
	In-car Systems/Technology/Equip	\$ 39,100	CPF	Police Operations	32230
	In-car Systems/Technology/Equip	\$ -	CPF	Police Investigations	32210
	In-car Systems/Technology/Equip	\$ 7,820	CPF	Police Support Services	32950
	11 Radios (Replacement)	\$ 33,000	CPF	Police Support Services	32950
	Crew Cab Truck/ Replacement	\$ 30,000	CPF	Public Works	42000
	Vehicle Replacement (2)	\$ 60,000	CPF	Fire	35300
	2 Patrol License Plate Reader Mobile System	\$ -	CPF	Police Operations	32230
	North Jeff Davis Drive Resurfacing	\$ 150,000	CPF/LMIG	Public Works	42000
	Building Inspections Software	\$ 50,000	CPF	Building & Inspections	74000
	<b>Total 2015</b>	<b>\$ 621,760</b>			
2016	Truck (Replace Building 4x4)	\$ 20,000	CPF	Code Enforcement	72000
	S.C.B.A. Replacement	\$ 60,500	CPF	Fire	35200
	3 Vehicles (Replacement)	\$ 75,000	CPF	Police Operations	32230
	1 Vehicle (Replacement)	\$ 25,000	CPF	Police Administration	32100
	1 Vehicle (New) & Equipment	\$ 41,861	CPF	Police CID	32210
	In-car Systems/Technology/Equip	\$ 44,237	CPF	Police Operations	32230
	In-car Systems/Technology/Equip	\$ 8,008	CPF	Police Administration	32100
	2 Patrol License Plate Reader Mobile System	\$ 40,000	CPF	Police Operations	32230
	Dump Truck Replacement	\$ 50,000	CPF	Public Works	42000
	North Jeff Davis Drive Resurfacing	\$ 400,000	CPF/LMIG	Public Works	42000
	Aerial Apparatus	\$ 1,000,000	IFF	Fire	35200
	Financial Software System	\$ 250,000	GEN	Financ	15100
	<b>Total 2016</b>	<b>\$ 2,014,606</b>			
2017	4 Vehicles (Replacement)	\$ 100,000	CPF	Police Operations	32230
	2 Vehicle (Replacement)	\$ 50,000	CPF	Police Investigations	32210
	1 Vehicle (Replacement)	\$ 25,000	CPF	Police Support Services	32950
	1 Vehicle (Replacement)	\$ 25,000	CPF	Police Administration	32100
	2 Vehicle & Equipment New	\$ 85,648	CPF	Police Operations	32230
	In-car Systems/Technology/Equip	\$ 60,400	CPF	Police Operations	32210
	In-car Systems/ Tech/Equip	\$ 8,200	CPF	Police Support Services	32950
	In-car Systems/Tech/ Equip	\$ 8,200	CPF	Police Administration	32100
	Backhoe Replacement	\$ 40,000	CPF	Public Works	42000
	Station 93 Construction	\$ 1,864,800	IFF/CPF	Fire	35300
	<b>Total 2017</b>	<b>\$ 2,267,248</b>			



### Water and Sewer CIP:

WATER AND SEWER DEPARTMENT					
CAPITAL IMPROVEMENT PROGRAM					
		COST	FUND	FUNCTION	
YEAR	PROJECT DESCRIPTION	ESTIMATE	TYPE	NUMBER	
2015	Lift Station Generators	\$ 125,000	O & M	43340	Lift Station C
	Pickup Truck Replacement	\$ 27,000	O & M	44300	2000 F-150 Replacement
	Pickup Truck Replacement	\$ 27,000	O & M	43350	2000 F-150 Replacement
	Service Truck Replacement	\$ 25,000	O & M	44400	2000 F-150 Replacement
		\$ 25,000	O & M	43310	
		\$ 250,000	CIP	43350	Sewer PS
	<b>Total 2015</b>	<b>\$ 479,000</b>			
2016	Mapping	\$ 50,000	O & M	15360	Distribution Valve Mapping
	Pickup Truck Replacement	\$ 27,000	O & M	43350	2002 F-150 Replacement
	Service Truck Replacement	\$ 35,000	O & M	44400	2006 F-350 Replacement
		\$ 35,000	O & M	43310	
	Dump Truck Replacement	\$ 40,000	O & M	44400	
		\$ 40,000	O & M	43310	
	EQ Basin	\$ 250,000	CIP	43350	Sewer PS
	<b>Total 2016</b>	<b>\$ 477,000</b>			
2017	Lift Station Generators	\$ 100,000	O & M	43340	North 85 Lift Station
	Pickup Truck Replacement	\$ 27,000	O & M	44400	2003 F-150 Replacement
	Backhoe Replacement	\$ 50,000	O & M	44400	
		\$ 50,000	O & M	43310	
	<b>Total 2017</b>	<b>\$ 227,000</b>			
2018	Trailer Mounted Sewer Camera	\$ 50,000	O & M		
	Replacement	\$ 50,000	O & M		
	Mapping	\$ 50,000	O & M		
	Pickup Truck Replacement	\$ 27,000	O & M		
	Service Truck Replacement	\$ 25,000	O & M		2007 F-250 Replacement
	Service Truck Replacement	\$ 25,000	O & M		
	<b>Total 2018</b>	<b>\$ 227,000</b>			
2019	Portable Camera Replacement	\$ 50,000	O & M		
	Service Truck Replacement	\$ 35,000	O & M		2007 F-250 Replacement
		\$ 35,000	O & M		
	Lift Station Generators	\$ 100,000	O & M		Kmart
	<b>Total 2019</b>	<b>\$ 220,000</b>			
2020	Lift Station Generators	\$ 50,000	O&M	43340	Argonne Forest
	Pickup Truck Replacement	\$ 27,000	O&M	44400	
	Service Truck Replacement	\$ 25,000	O&M	44400	
		\$ 25,000	O&M	43310	
	Meter Reader Handheld	\$ 15,000	O&M	44400	
	Replacement	\$ 15,000	O&M	43310	
	<b>Total 2020</b>	<b>\$ 157,000</b>			



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## LONG RANGE FINANCIAL MODEL

### PURPOSE

Long-range modeling is a valued planning tool used to visualize and stimulate the “big picture” thinking. It enables the government to step back from the detail endemic of the budget process to think more strategically and holistically to plan responsible annual budgets that work toward City Goals. Long-range modeling of annual budget priorities creates a strategic context for evaluating a budget building a baseline for measuring long-term effects of decisions, test economic effects of best-case and worse-case funding scenarios and establishes projection of revenues, expenditures and future cash flows and fund balances. The Long Range Financial Model (LRFM) does not present a 5-year budget or plan for the City. It is not a static document to be approved and placed on a shelf. Forecast models are not absolute predictions of the future, instead are projections of possible outcomes based on a set of known variables and assumptions to evaluate annual decisions. The organization achieves a long-term financial goal of sustainability and serves the main financial goals of flexibility, efficiency, risk management, sufficiency and credibility. Specifically the LRFM is designed to meet the following purposes:

- Build awareness of the probable results of projections with current operating and capital spending and funding levels
- Assist the City in determining the extent of its financial challenges with key decisions
- Generate discussion on the key financial goals and strategies that should guide future planning.
- Spur the development of actions in future business plans that would respond to the long-term strategies
- Be a foundation to the annual budget process.

The ability to make global adjustments to parameters within a model helps decision makers and recommending staff understand the impacts of external factors such as natural disasters, world economic impacts, construction material costs, labor and equipment availability.

### AUDIENCE

The LRFM is primarily designed for use with the following groups:

- Finance and Budgeting advisors
- Department Heads
- City Council
- Those involved in other major planning initiatives
- Intergovernmental contracts

### MODEL COMPONENTS

#### **REVENUE**

A government’s revenue structure can be greatly influenced by many economic, political and social factors. These factors are unknown at the time forecast are generated, therefore assumptions are drawn based on current circumstances and probable expectants. The model evaluates and forecast revenues based primarily on a hybrid qualitative and quantitative approach depending on the revenue source applying the following process characteristics to achieve reliable results:

- Historical trend data
- Consideration of all revenue influences
- Consistent review of revenue source characteristics
- Consensus evaluation
- Monitoring of revenue collections and patterns
- Forecasting validation and adaptation

Fayetteville characterizes revenues as either routing (having predictable patterns and clear influence) or non-routine (unpredictable and sensitive to outside

influences) classifications to understand the efficiency, elasticity, diversity and dependability of a source to apply forecasting techniques to yield reasonable expectations. In recent years, the model has leaned toward a more conservative forecasting foundation for major revenue sources since the recession until a more consistent pattern of economic recovery becomes evident within these sources.

### **BASE OPERATING EXPENSES**

The LRFM projects operational, personnel and capital cost per department based on departmental 5-year business and staffing plans. Operating expenditures projections are based on combination of historical trends, assumptions about the future and other judgments deemed appropriate by staff. These plans assume various annual growth multipliers depending on the type of expenditure for basic operations, which are expenditures considered routine in nature required annually to deliver services to the community. The level of routine operational expenses are evaluated annually based on demands, planned service expansions, Consumer Price Index, trends and affordability to assure basic operational expenses are both reasonable and flexible.

### **STAFFING PLAN**

New staff authorizations are assumed within the model based on priorities, anticipated service expansions, capital improvement projects requiring additional operational staff once online and workload management needs as determined by City Manager and Department Directors. Cost estimates include all benefits and any related cost associated with position type such as vehicle, equipment, etc... Total personnel costs per capita are forecasted to increase no more than the inflation rate. Some degree of inflationary cost representing possible merit and promotional progression assumptions are included across the 5-year window.

### **SPECIAL PRIORITIES**

Special priorities are the result of one-time or short-term expenses from equipment replacement needs, small pay-as-you-go capital projects or implementation projects and new initiatives that may affect the cost structure creating budgetary fluctuations annually. These items may or may not qualify as capital outlay. Such priorities are elevated in the budget process through the annual evaluation assessing progress toward Strategic City Goals, celebration of successes and recognition of areas to improve. The budget identifies such items within each department profile as non-routine/new items to differentiate between what is a base operational budget and one-time expenses.

### **CAPITAL RESERVE FUND**

The use of this fund is to set aside money each year to pay for large items, such items that tends to be costly and can compete with basic operational needs for limited resources. This fund allows over time for the accumulation of funding to plan for and replace these items without significant impacts annually. When the reserve fund has enough money for an outlay, the money transfers from the reserve fund to the general fund for spending. These funds may not be transferred out to supplement shortfalls in other funds, but, rather only transferred back to General Fund to purchase items for which the funds are designated.

### **CAPITAL IMPROVEMENT PROGRAM PROJECTS**

A portion of the City's annual expenses pay for debt obligation to complete major capital improvement projects. To provide for adequate financial planning while attempting to maintain an appropriate property tax rate the City maintains a 5-year Capital Improvement Program that list a capital project needs. The City must plan for the City's future well-being for both residential purposes but also for providing infrastructure to support and promote commerce. Most annual costs relate to daily operations for personnel, equipment

and material costs. To preserve the future good use of public infrastructure the City must provide for continued investment in existing and new facilities. The model includes assumptions for debt outlay and operations impacts for all CIP projects, which City Council activated through prioritization and funding designation.

## **DEBT**

Fayetteville's debt management policy states that annual debt service payments shall not be greater than 10 percent of total governmental expenditures less capital outlay. Total net debt shall not be greater than 10 percent of the value of the City's property tax base. The LRFM evaluates the City's Debt Service Ratio in comparison to Operational Ratios and Unassigned Fund Balance levels to determine the City's ability to improve service levels or improve capital assets. Debt agreements are reviewed annually to examine and forecasting debt.

## **REPLACEMENT PLANS**

The replacement of major equipment such as vehicles, heavy equipment, technology and fire apparatus can be costly and budgetarily overwhelming without replacement criteria, evaluation and planning. The model includes strategic replacement plans to effectively manage and carefully plan for such large expenses balancing needs with affordability. The goal is to achieve a pay-as-you-go approach, control debt obligation and save on interest costs for these capital assets having a lifespan greater than 5 years, but less 10 years. Additionally, the organization can effectively anticipate surplus resources while they have remaining useful life allowing for better resale revenue. As equipment is replaced and declared surplus they are advertised for sale to other jurisdictions throughout the country. The replacement plan prioritizes replacement needs using qualifying criteria evaluated annually by department heads.

## **FUND BALANCE**

The model uses Unassigned Fund Balance as a measure of flexibility in conjunction with revenue composition, operational cost structure, debt levels and mandates. The Policy prescribes that Unassigned Fund Balance shall be no less than 25% of major operating expenditures with a target of 45%. This is a government's ability to adopt its fiscal structure to changing conditions.

## **TRANSITION FROM LRFM TO BUDGET**

Budget development breaks away from the traditional methods generally used by local governments. Traditionally, departments are required to identify their needs annually and provide justification to the Finance Director. Fayetteville requires greater depth of analysis by departments to develop Business Plans looking forward to 5-year. These plans provide for explanation of expenditures to line item detail including unfunded or deferred expenditures depending on prior year's outcome. The LRFM uses the 5-year Business Plans to evaluate additional financial capacity in comparison with revenue forecast to incorporate new initiatives and/or one-time priorities. Essentially, the 5-year plans provide a starting point annually causing departments to make priority-planning decisions understanding the competitiveness of limited resources. Managers start the planning process knowing a baseline budget. Each year department reassess projections in a new 5-year window adapting existing projections based on performance execution of prior year, lessons learned, political temperature and strategic guidance provided by senior budget team. Budget submittals evaluated by the Finance Director are presented to the City Manager. The City Manager prepares a balanced recommended budget to present to the City Council. The elected body evaluates the proposed budget in comparison to City Goals and Core Values to adopt and establish a management tool for finances.

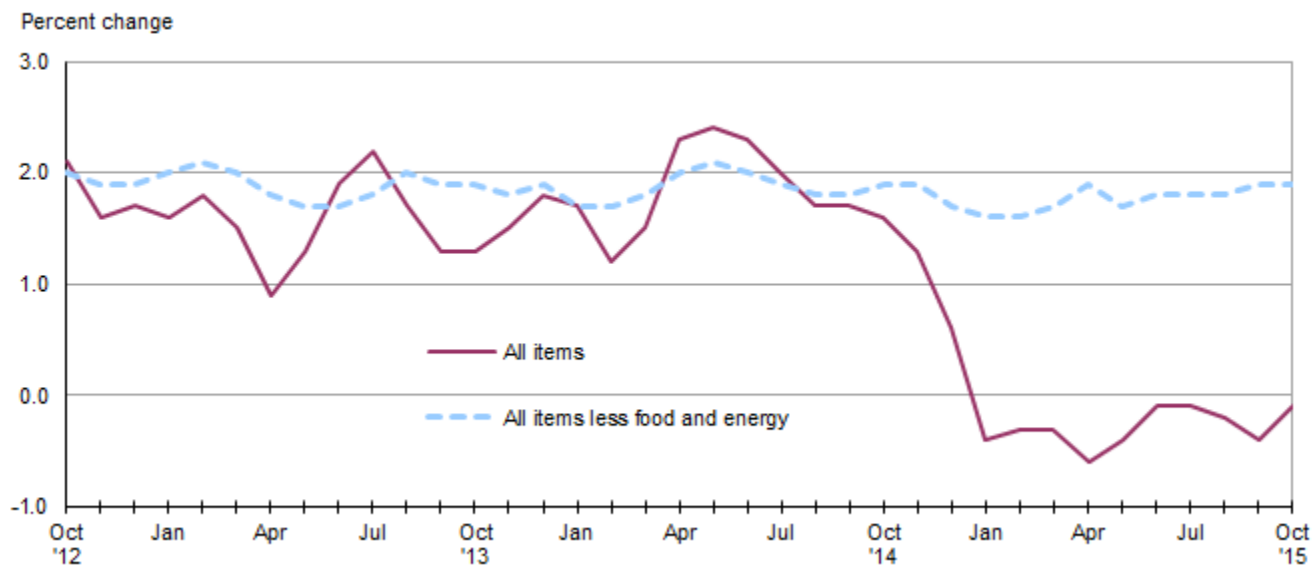
## INDICATORS AND TRENDS

The span of the model utilizes economic influences in projections, considers the cause and effect of capital projects, adopted plans and provides a responsible path for the annual budgeting process. Without it, annual budgeting would dissolve to a process with lack of vision and direction. Some important elements to track and evaluate in long-range modeling are growth of principle influences such as CIP, budgeting methodology (conservative/aggressive), policy, public facilities, economic assumptions and scanned periodically to make certain core components of model are technically sound.

### Inflation

Indicator	Results	Source	Trend/Significance
CPI-U	The current October Card for all items is -0.1. Unchanged over the month	Bureau of Labor Statistics-South Region	The 12-month change has been slowing since its recent peak of 2.12 percent in October 2012. As of October the index decreased 0.1 percent

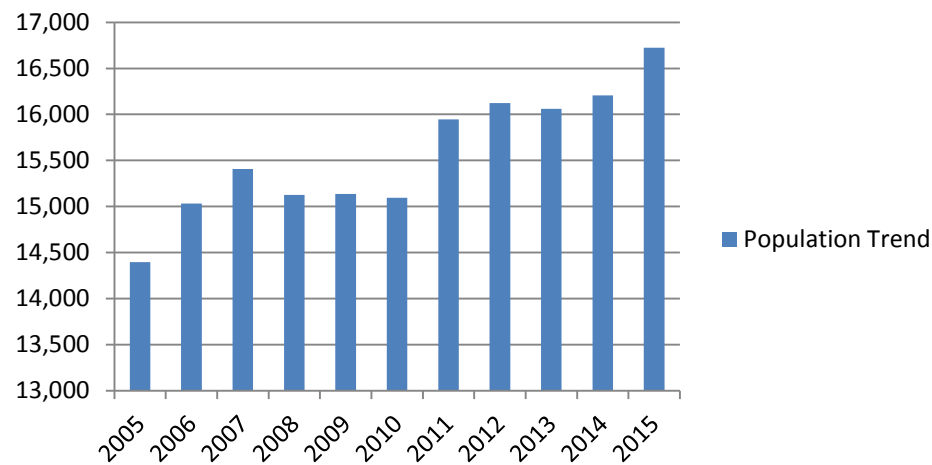
**Chart 1. Over-the-year percent change in CPI-U, South region, October 2012–October 2015**



## GROWTH

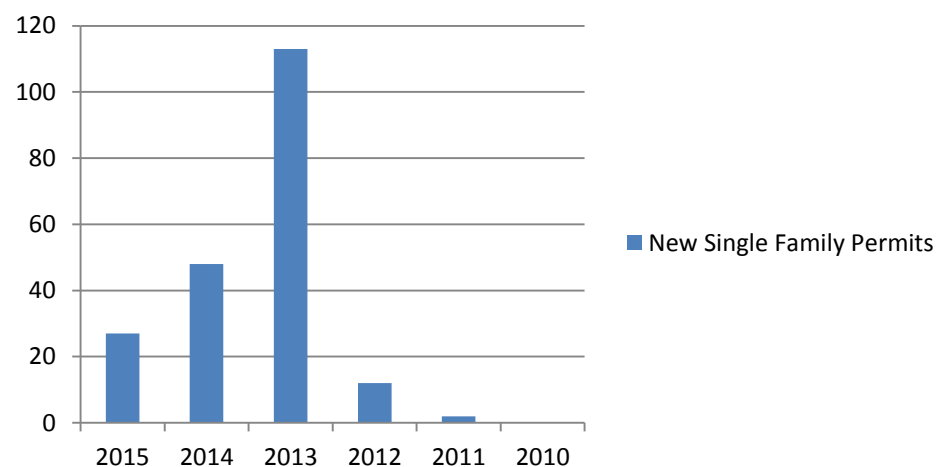
Indicator	Results	Source	Trend/Significance
Population	FY2014 reflects a modest increase whereas in house estimates show potential growth in FY2015 based on number of approved Units to reach 16,725	Planning Department, CAFR	Population growth is an essential indicator in forecasting several major revenues calculated on a per capita basis or provides some parallel to substantiate other non-major revenue assumptions

### Population Trend



Indicator	Results	Source	Trend/Significance
New Permits for Single Family	Calendar Year 2013 held steady compared to prior year, new construction build out.	City of Fayetteville Building Department	New permits are trying to recover to pre-recession submittals. Tracking new permits starts and site plan submittals provides and understanding of possible growth in Ad Valorem as well as probable assumptions for development revenue

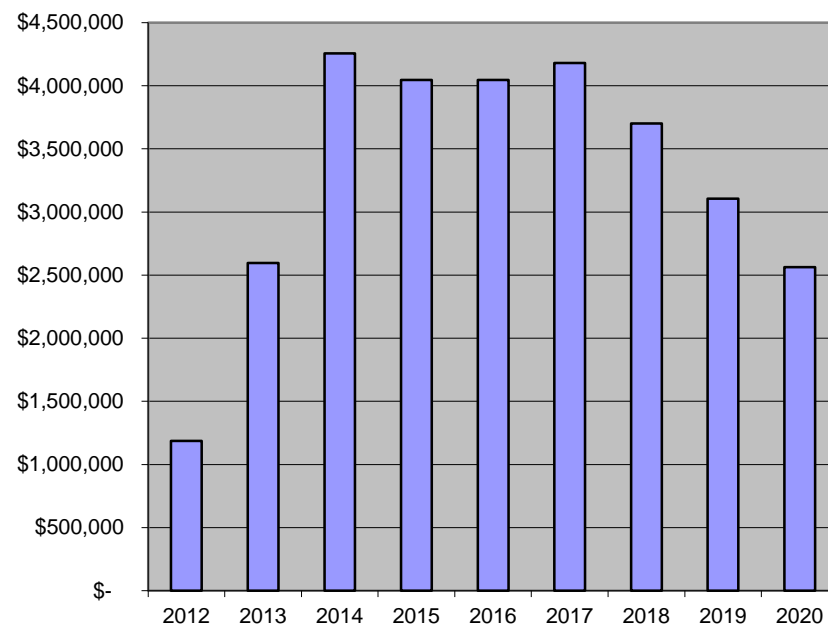
### New Single Family Permits



## FISCAL HEALTH

Indicator	Results	Source	Trend/Significance
Unassigned Fund Balance	FY2014 ended with 4.8M	FY2014 CAFR	Unassigned balance grew significantly than previous years. Assessing the organization possible financial flexibility allows decision-makers to visualize and plan budget priorities providing sustainability. Projections are within policy limits, suggesting flexibility.

### UNASSIGNED FUND BALANCE





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# Budget Summary

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# Budget at a Glance

## City Government

The City operates under the Council-Manager form of government. Policy-making and legislative authority are vested in the six member City Council, elected at large. The Mayor & five Council Members are elected to four year staggered terms. The City Council's primary responsibilities are, among other things:

- Adopting an Annual Balanced Budget
- Establishing Tax Rate
- Adopting Public Policies
- Passing Ordinances
- Setting policy and guidance to City Manager

## City Manager Is Responsible For:

- Carrying out the policies & ordinances of Council
- Overseeing the day-to-day operations of the City
- Preparing a recommended Annual Balanced Budget

## City Services:

- Water & Sewer
- Sanitation/Recycling
- Police & Fire
- Public Works
- Code Enforcement & Building Inspections
- Municipal Court
- Planning & Zoning
- Downtown Development
- Mainstreet

## City of Fayetteville's Mission

"To ensure a superior quality of life for its citizens by providing the most cost effective and professional municipal services while preserving the cultural, historical and natural resources of the City."

**THE VISION** – The City of Fayetteville is an innovative and progressive community where we treasure our past and the promise of our future. We continuously strive to become a premier city by enhancing the quality of life of our residents through effective and efficient service delivery, smart growth development and exciting economic and recreational opportunities.

## Council Adopts FY2016 Annual Operating Budget & Capital Improvement Program

On July 16<sup>th</sup>, the City of Fayetteville Council approved a **\$29,416,549 Annual Operating Budget for Fiscal Year 2016**. The Budget increases the current property tax rate by 7.34 percent over the rollback rate. Approximately 45 percent on the tax rate provides for extra police services. The Annual Water & Sewer rate increase remained at 2.4 percent per year and the Stormwater Utility Fee remains at \$4.37 per Equivalent Residential Unit (ERU).

The FY2016 Budget designed from the following City Council values puts in place the means and momentum to produce beneficial improvements for the community:

Transit/Transportation	• Pedestrian friendly, road networks, congestion, sustainability
Sense of Place	• Central gathering place, destination
Maintain Small Town	• Safety, community, bring people together, quality services
Maintain Quality Staff	• Recognition, value, professional development, tools, workload management

Some of the key priorities giving shape to these values are:

- Hood Ave. SPLOST Project – provides connectivity, sustainability and relieves congestion.
- Financial Software Package – Improves efficiencies and will be more effective to its citizens.

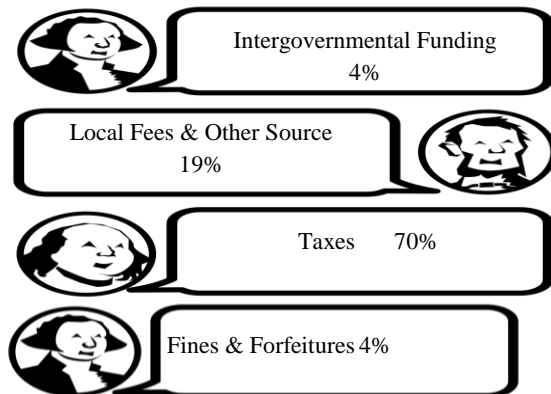
# The City's Budget

Putting your tax \$\$'s to work for the Community

## GENERAL FUND REVENUES

Where the money comes from ...

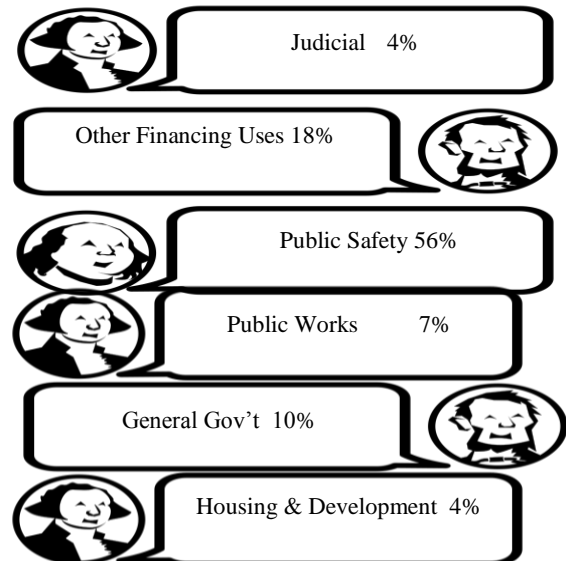
Taxes	70%	9,494,287
Fines & Forfeitures	7%	1,000,000
Intergovernmental Funding	4%	579,000
Local Fees & Other Sources	19%	2,645,206
Total	100%	\$13,718,493



## GENERAL FUND EXPENDITURES

Where the money goes ...

General Gov't	10%	1,404,529
Judicial	5%	639,082
Public Safety	56%	7,698,883
Public Works	7%	1,019,615
Housing & Development	4%	616,472
Other Financing Uses	18%	2,339,912
Total	100%	\$13,718,493



July 31, 2015



## **BUDGET MESSAGE**

**To the Honorable mayor, Council Members and Citizens of the city of Fayetteville, Georgia**

### **INTRODUCTION**

Transmitted herein are the City of Fayetteville Annual Operating and Capital Improvement Program for fiscal year 2016. This budget is a statement of policy and a planning document that defines the level of services and activities of city government for the next fiscal year and beyond. The staff continues to identify and allocate resources in a manner that most effectively, efficiently, and economically meets the service and needs of the citizens of the City of Fayetteville.

It is the purpose of this document to present this information about the City of Fayetteville and its future financial plans in a variety of ways, using graphs, charts and tables so that all interest parties can fully understand the financial condition of the City.

This budget has been prepared so that it will coincide directly to the Annual Audit Report, which is part of developing the Comprehensive Annual Financial Report (CAFR) in accordance with the Governmental Finance Officers Association (GFOA) guidelines. The City of Fayetteville has received the prestigious Certificate of Achievement in Financial Reporting for seventeen (19) consecutive years. Also, the City of Fayetteville has received the Distinguished Budget Presentation Award for seven (9) consecutive years.

### **SUMMARY OF ALL FUNDS**

The City of Fayetteville prepares an annual budget for eleven (11) different funds including the General Fund, Water and Sewer Fund, Solid Waste Fund, Capital Projects Fund, Impact Fee Fund, Special Purpose Local Option Sales Tax Fund, Cemetery Trust Fund, Veterans Memorial Patriot Park Fund, Confiscated Asset Fund, Hotel/Motel Tax Fund, and the Vehicle Rental Excise Tax Fund, and two (2) component units, Downtown Development Authority and Main Street Tourism Fund.

### **CONCLUSION**

Staff has developed a balanced budget for all funds while maintaining adequate reserve fund balances consistent with our Reserve Fund Policy. The annual budget establishes the level of service and priorities for the City of Fayetteville and allocates resources in order to achieve these objectives. While the budget process itself is not overly complex, the allocation of resources is extremely complex and is dependent upon many variables including the desired

level of city services as well as the needs of city departments, elected officials and the community.

In governmental funds, we continue to be impacted by the recession. Several revenue sources, particularly local option sales taxes, digest taxes, and license and permits; have taken the greatest hit from the result of the local economy. While our revenues have continued to decrease, expenditures have been adjusted accordingly to have a balanced budget(s).

The proprietary funds have been just as greatly impacted by the downturn of the local economy. Revenues have declined due to conservation and very little growth in the building and construction industry. Therefore, expenses have been adjusted to meet the revenue projections and debt service requirements.

As you are aware, staff has developed a Five-Year Plan to assist the City in long-range financial planning and forecasting. This plan was developed with input from each department and is updated annually to reflect any changing needs. The Plan is a very conservative forecast of the City's financial resources and departmental needs to continue our high service levels to the community. The Mayor and Council and staff will need to continue to closely evaluate the service and staffing levels on an ongoing basis to ensure that adequate personnel resources financial resources are available to achieve the desired service levels.

Much appreciation goes to the Mayor and City Council for setting the overall vision and goals for the City, and to our department directors and staff for managing our resources in the most cost-effective manner in reaching these goals.

Sincerely,

Ray Gibson  
City Manager

Mike Bush  
Director of Finance and Administration

## **FINANCIAL TREND ANALYSIS**

### ***OVERVIEW***

The first step in the financial planning process is to build the foundation. In the context of a long-term financial plan, the foundation consists of a minimum of a five-year trend analysis. Financial Trends offer a practical approach for monitoring the economic health of the City. This trend analysis is limited to the General Fund and the Water and Sewer Fund, the City's two (2) largest funds. It will provide a global view of the past and present financial resource of the City.

### **Budget Assumptions**

The City of Fayetteville begins the initial planning stage of budget preparation by evaluating outside factors that affect funding decisions, such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the budget for FY 2016.

- Due to renegotiation of the Local Option Sales Tax (LOST) agreement with Fayette County, the City's percentage of the distribution will increase from 13.50% to 14.10% in 2016, thus revenue collections for 2016 are expected to increase by 2%.
- Occupational tax receipts continued to rebound in 2015. Revenue for 2016 is projected to be \$1,000,000, an increase of \$51,165 or 5% from 2015 Budget. The continued expansion of Pinewood Studios in Fayetteville is responsible for a significant portion of this growth.
- The 2015 tax digest increased by 7.08% over 2014. The actual millage rate for 2015 is 3.874 which matches the millage rate for 2014 of 3.874. Although the millage rate stayed the same, the dollars collected increased by \$236,752. We are estimating an additional 5% for the 2016 digest.
- Insurance premium taxes are projected to continue with a steady increase in 2016 to \$875,000 or 1% from 2015.
- Investment earnings are anticipated to increase at a slow pace. The City's ultimate priority is to minimize risk with all investments.
- Commercial and residential growth are continually rebounding, thus permit revenues are estimated to increase by 3% over 2015.
- Along with permit activity, utility and franchise fees rebounded in 2015 and a slight increase is expected in 2016.
- Revenue projections for 2016 continue to be conservative, yet realistic.
- The City plans to add staff in some critical areas in order to maintain the quality and level of services currently being provided. Contract labor expenses also are expected to increase in order to maintain the level of service.
- The cost of City provided health insurance will not exceed a 2.4% increase in 2015.
- All expenditures will be analyzed for necessity and funding priority.

Once the above assumptions were developed, informal needs assessments were performed internally to ascertain the long-term issues and priorities for available resources in 2015

based on community needs. The budgeting process is dependent upon the City's long-range planning documents.

## **FY 2016 Budget Overview & Highlights**

As mandated by the City Charter, the FY 2016 Annual Budget represents a balanced budget. Management staff has developed budget proposals which meet current operating targets, maintain City services at an established level that adds some new costs to the general fund. Each function and department, in the General Fund Department Summaries section of this budget document has included priorities (summarized to function level), goals, objectives and performance measures, as related to the overall mission and goals of the organization. The chart to the right depicts all funds in the FY 2015 budget and their percentages of the overall entity.

<b>FUND</b>	<b>2016 Budget</b>	<b>% of Budget</b>
<b>GENERAL FUND</b>		
General Government	\$ 1,404,529	
Judicial	\$ 639,082	
Public Safety	\$ 7,523,883	
Public Works	\$ 1,019,615	
Housing and Development	\$ 616,472	
Other Uses	\$ 2,339,912	
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,718,493</b>	<b>47%</b>
<b>ENTERPRISE FUNDS:</b>		
Water and Sewer Fund	\$ 6,423,259	
Solid Waste Fund	\$ 640,685	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 7,063,944</b>	<b>24%</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 416,080</b>	<b>1%</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>\$ 7,053,612</b>	<b>24%</b>
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 1,164,420</b>	<b>4%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 29,416,549</b>	<b>100%</b>

The FY 2016 Proposed Annual Budget allows the City to continue to provide quality services and additional capital improvements to enhance the livability of the citizens within the City. All Services provided by the City in FY 2015 are incorporated into the FY 2016 Budget. However, with the allocation of funds for new positions, seasonal workers, and operational upgrades, it is believed that the FY 2016 Budget represents an increase to our already excellent service levels.

The following list summarizes the major changes contained in the FY 2016 Budget and a how they impact employees and citizens of Fayetteville.

- Total government-wide budget (all funds) is \$29,416,549 which is a 31% increase from 2015, and mostly attributed to the Millage and LOST growth, SAFER Grant, the addition to the aerial fire truck and financial software and other projects being initiated. The total General Fund Budget is a balanced Budget of \$13,718,493, which is a 25% increase over 2015. The General Fund is the main operating fund for the City of Fayetteville.
- All funds include balanced budgets (defined as projected revenues plus fund balance is equal to or exceeds projected expenditures) except where a balanced fund is not required and the fund reserves are carried over to the next year for budgeting purposes.
- The largest increase in expenditures is budgeted within the function of Public Safety. This is primarily attributed to three (3) new positions and millage rate growth (\$175,000). Changes to expenditures per Function are shown below:

<b>EXPENSES</b>	<b>IMPACT</b>
GENERAL GOVERNMENT	\$ 1,404,529
JUDICIAL	\$ 639,082
PUBLIC SAFETY	\$ 7,523,883
* Police Department	\$ 175,000
PUBLIC WORKS	\$ 1,019,615
HOUSING AND DEVELOPMENT	\$ 616,472
DEBT SERVICE	\$ -
OTHER FINANCING USES	\$ 2,339,912

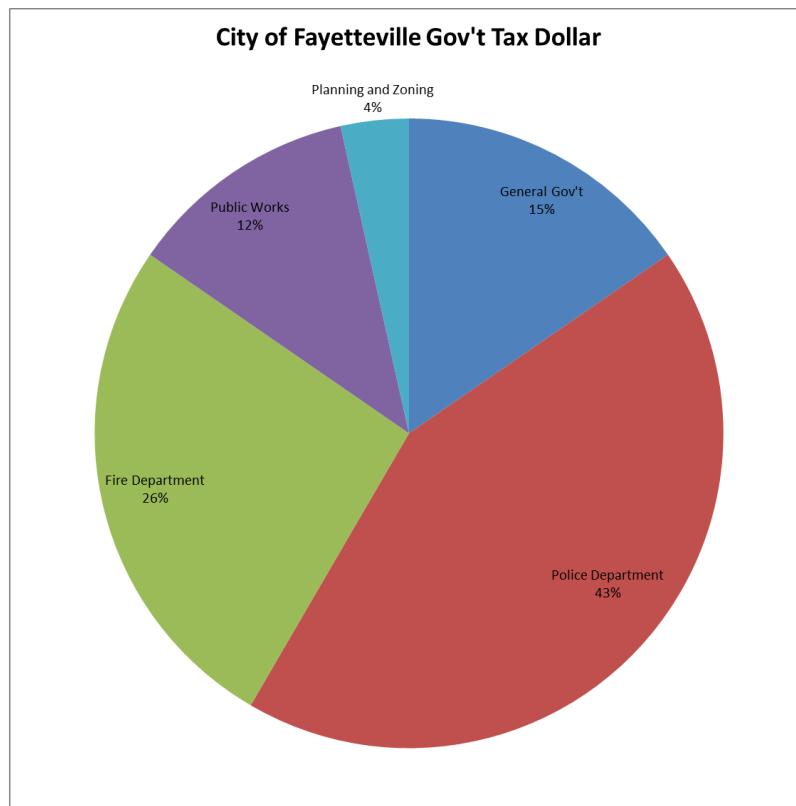
- The largest increase in revenue is projected to occur within the area of Property Taxes. This primarily attributed to the growth of the tax digest and excise (franchise fees). The largest revenue increases are shown below:

<b>REVENUES</b>	<b>IMPACT</b>
PROPERTY TAXES	\$ 5,439,185
SALES TAX	\$ 3,040,102
OCCUPATION TAX	\$ 1,171,000
FINES & FORFEITURES	\$ 1,000,000
OTHER FINANCING SOURCES	\$ 2,019,443

- A total of \$366,835 is allocated for 5 new full-time, 1 new part-time: 3 positions in the Police Department, 1 position in Public Works, 1 position in Planning and Zoning and 1 part-time in the Fire Department.
- A committed minimal portion of \$30,000 from the General Fund Balance will be used as a transfer to the Mainstreet Tourism Fund to assist in funding the Amphitheater in FY 2016.
- The City was able to fund a 2.4% pay increase for 2016.
- The City's health insurance premium costs increased due to a new three-tiered plan created for fiscal year 2016. We will continue to make changes to the health care plan until it meets our needs.
- Purchased/Contract Services decreased by \$99,627 from 2015 mainly due to hiring in temporary positions.
- Supplies decreased by \$30,514 from 2015.
- Interfund Transfers increased by \$805,003 due to a \$15,000 decreased transfer to MSTF, a \$467,334 decrease to Appropriation of fund balance, a \$287,337 increase transfer to Capital Projects Fund and a \$1,000,000 increase transfer to SPLOST Fund for Hood Ave Project.

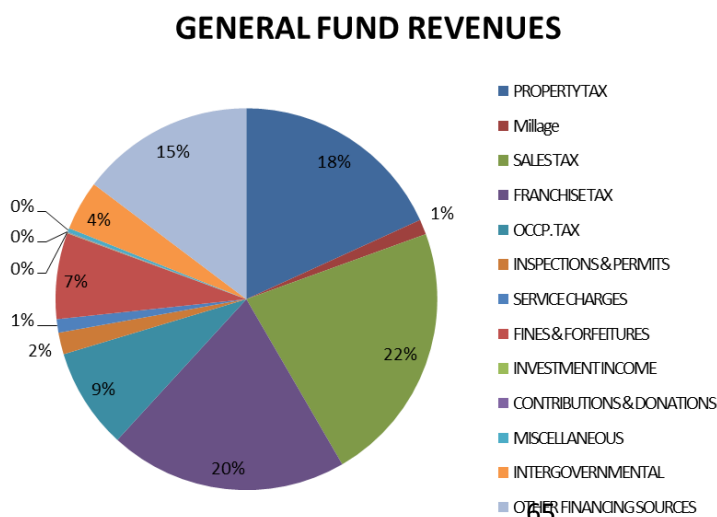


Additionally, the FY 2016 Budget allows the City to continue to provide quality services and additional capital improvements to enhance the livability of the citizens within the City with a slight increase. The 2016 Budget is predicated on a tax rate of 3.874 mills which is the same rate as last year but will generate an additional 7.08% in revenues. The chart below shows the City's Tax Dollar:



## SECTION I: GENERAL FUND – MAJOR FUND

Analyzing financial trends can be extremely valuable in gauging a government's fiscal health. The chart below illustrates the major categories of General Fund revenue anticipated by the City in 2016.



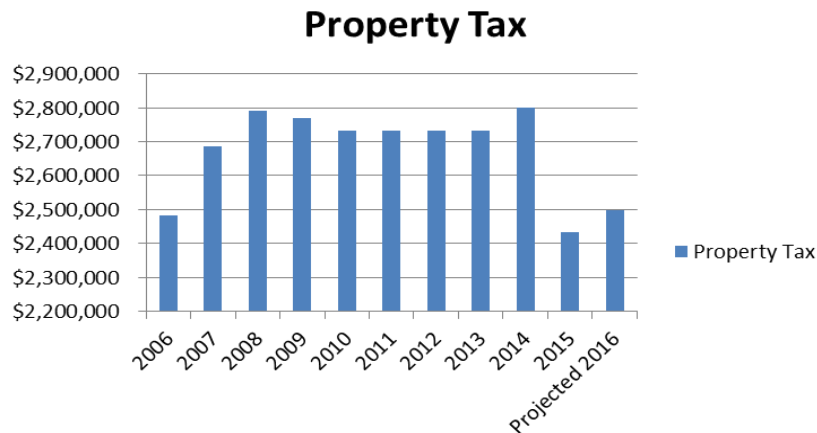
The largest sources of General Fund resources are: Local Option Sales Tax - \$3,040,102 or 22%, Franchise Tax - \$2,768,800 or 20% and Property Taxes - \$2,495,385 or 18%, totaling \$8,304,287 or 60% of the total General Fund Revenue. Other Financing Sources make up the fourth largest source at \$2,019,443 or 15% and Occupational Taxes and

Alcohol Licenses is the fifth largest source of revenue at \$1,171,000 or 9%. Fines and forfeitures, intergovernmental revenues, inspections and permits and service charges revenues round out the diverse financial resource streams within the General Fund.

Due to the overall increase in revenues, the City was able to fund some service level increases for 2016. All employees will receive a wage increase of 2.4%. Staffing changes consisted of several new positions as well as some reclassifications, due to changes in the level and type of services being provided by the City.

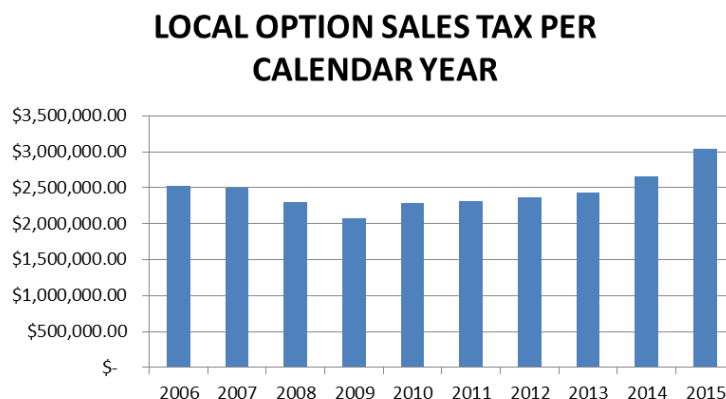
### Tax Revenues

The chart below shows the history of the City's actual tax revenues from 2006 to 2015.



### Local Option Sales Tax

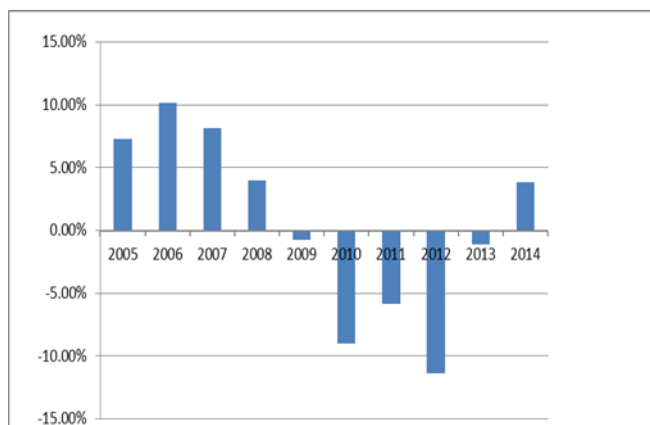
The City relies heavily on the Local Option Sales Tax (LOST) as is evidenced by the anticipated receipt of some \$3,040,102 estimated from this source in 2016, which is an increase of \$271,806 over the amount projected for 2015. The City's share of LOST increased from 13.50% of the total county wide distribution to 14.10% for 2016 due to the growth in population in the City and the resulting renegotiation of the percentage with Fayette County. Since the citizens first voted to implement this as a source of municipal financing, the City has depended on it to deliver high quality services to the citizens and offset significant millage rate increases in property taxes. This sales tax consists of a one percent sales tax collected by businesses and remitted to the State of Georgia monthly, where the distribution is made to the cities and counties. In 2016 this source of revenue accounts for 22% of the total General Fund revenues, making this revenue sources the largest for General Fund operations. The chart below illustrates the changes in sales tax collections from 2006 to projected FY 2016.



### Property Tax

Property tax revenues are comprised of the ad valorem tax on property and its associated penalties for delinquent tax, intangible taxes, motor vehicle tax, public utility tax and TAD. Real property is assessed at 40% of its fair market value. Public utility assessments are finalized by the State of Georgia each year. The property taxes levied on taxable assessed valuation in the City are billed mid-September of each year, with a due date of approximately October 31<sup>st</sup>. If taxes are not paid by the due date, a penalty of one percent of the base tax is automatically added each month until the account is paid in full. Property is generally subject to a tax sale once taxes are more than five months delinquent.

In 2016, property taxes combined are expected to garner \$2,498,385, as opposed to the \$2,470,737 in 2015; this represents an increase of 7% or \$199,648. The chart below shows how the recovery is starting to begin as percentage change.

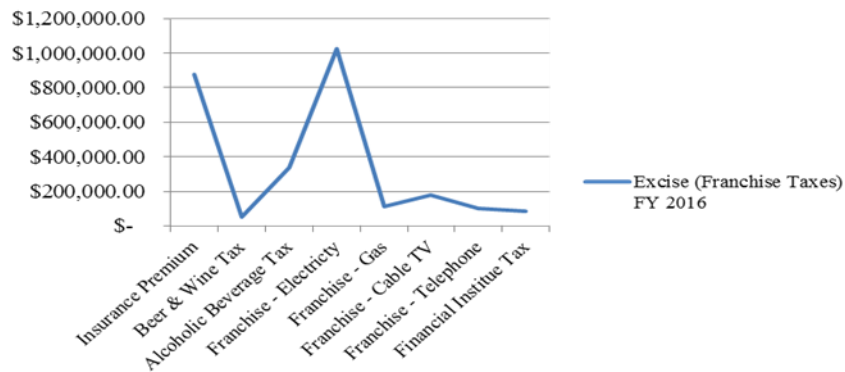


### Excise (Franchise Taxes)

Taxes in the Excise tax category include: Insurance Premiums, Beer and Wine Tax, Alcoholic Beverage Tax and Franchise Taxes (Gas, Cable TV, Telephone and Electricity). Franchise taxes are typically collected by utility companies and remitted to the City. Fees are usually based on gross revenues of the business and are generally paid if not monthly, quarterly to the City. The chart below shows the history of excise tax collections and projections for the last four years as well as the projected FY 2016 budget.

We are projecting an overall 1% increase from the 2015 budgeted revenues for 2016. We expect a \$6,812 or 1% increase in the insurance premium taxes due to the growth in population for Fayetteville over the past ten years. Franchise fees are expected to increase by \$28,262. Telephone tax continues to show a slight decrease which is mostly attributed to the technology era we live in today. The City expects an 18% decrease of \$18,170 in Telephone taxes. The decrease is felt to be mainly due to increased wireless technology. Most other excise taxes remained fairly consistent with 2015. The chart above depicts 2016 budgeted revenues for Excise taxes. Overall, the City expects to collect \$2,768,800 in Excise taxes, an increase of \$37,149 from the FY 2015 budget of \$2,731,651.

### Excise (Franchise Taxes) FY 2016



### Occupational Tax and Alcohol Licenses

Occupational tax certificate renewals for annual and retail businesses are mailed in December of each year, with a due date of March 31<sup>st</sup>. The penalty of late submission is 10% plus 1.5% per month until paid in full. Additionally, Code Enforcement may issue citations for those who fail to renew by May 1<sup>st</sup>, which could result in a fine by the Municipal Court Judge.

Alcohol license renewals are mailed in October each year, with a due date of approximately December 1<sup>st</sup> of at least half the fee; the remaining fee with a due date of March 31<sup>st</sup>. All establishments selling alcohol, either on-premise or off-premise, must have a current retail license. If the alcohol license is not renewed by January 1<sup>st</sup>, the alcohol license is closed. The business will not be allowed to sell alcohol and a \$500 fine will be issued. This is an expensive and time-consuming process, so early renewal is encouraged.

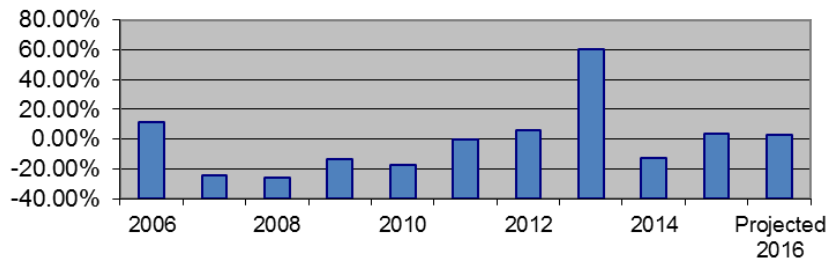
In FY 2016, the City expects to collect \$1,171,000 in Occupational taxes and Alcohol licensing, no increase from over the FY 2015 budget of \$1,172,000. The chart below shows the number of actual occupational tax certificates issued by the City

	Occupational Taxes				
	<i>Number of Occupational Tax Certificates Issued by City</i>				
	2011	2012	2013	2014	2015
Occupational Taxes	2082	2217	2183	2409	2500
<b>Total</b>	<b>2082</b>	<b>2217</b>	<b>2183</b>	<b>2409</b>	<b>2500</b>

### Licenses and Permits

Licenses and permits have been and continue to be another revenue source that is a concern for the City since the great recession. Building related revenues have seen a sizeable improvement over the last few years with an increase of 48% from 2010 to 2014. In fiscal year 2011, revenues increased by \$410 to show a less than 1% increase, then revenues collected in 2012 increased \$12,320 which equated to a 6% increase over fiscal year 2011. In 2013, we saw the greatest change over the past 10 years with an increase in collected revenues of \$139,341 which equated to a 61% increase over 2012. Since we saw such an incredible collection in 2013, it made sense that we saw a decrease in 2014 over 2013. It was still an increase over 2012 of nearly 40%. The total collected for 2014 was \$321,693. We expect to see continued slow growth in this industry.

#### LICENSE & PERMITS



#### Service Charges

This category contains revenues from RFP bids, court cost, accident reports, plan developments, false alarms fees, burn permits, sprinkler plan reviews and event activity fees. The City utilizes a Code Enforcement Officer to inspect structures and properties in the City to determine if substandard conditions exist. In 2016, we expect to collect \$156,550 for these service charges, mainly from court costs and accident reports, since it is almost impossible to project the volume of code enforcement issues that may arise in any given year.

#### Fines and Forfeitures

Fines and forfeitures are projected to produce a total of \$1,000,000 in FY 2016 unchanged from the 2015 budget of \$1,000,000. Revenues are related to the fines and forfeitures resulting from tickets and investigations by the City of Fayetteville Police Department, some in conjunction with Fayette County Sheriff's Department.

#### Investment Income

In 2015, this category was budgeted for \$7,400 in revenue. For 2016, there is an increase of \$100. There is no change in the Contributions and Donations revenue. For 2016 there was decrease of \$8,162 or 18% in Miscellaneous revenues from the 2015 budget of \$53,968.

#### Intergovernmental Revenue

Intergovernmental revenues have totaled less than 1% of total governmental revenues over the past five years. Intergovernmental revenues are mostly made up of revenues from the SAFER Fire Grant and the School Resource Officer. In FY 2016, intergovernmental revenue is estimated to increase to \$579,000 and increase of 26% or \$152,133 from FY 2015. The volume of foreclosures, along with slow resells of properties in Fayetteville has affected this revenue source over the past several years, but seemed to be rebounding at a slow pace.

#### Other Financing Sources

Other Financing Sources of revenue includes a total use of unassigned fund balance of \$2,001,943, which includes \$1,000,000 for the Hood Avenue SPLOST project, \$250,000 financial software package, \$37,337 for the City share of LMIG for N. Jeff Davis Resurfacing, \$364,606 for fund lease purchase that includes a savings of \$56,000 in interest and \$350,000 for unfunded actuarial accrued liability on the Pension Plan. FY 2016 estimated an increase of 91% or \$1,979,941 the FY 2015 budget of \$191,211.

## FY 2016 General Fund Revenue Summary

REVENUE SOURCES	BUDGET FYR 2015	BUDGET FYR 2016	\$ Change 2015-2016	% Change 2015-2016%
TAXES	\$ 8,985,684	\$ 9,494,287	\$ 37,270	0%
LICENSES & PERMITS	\$ 405,756	\$ 408,507	\$ 14,119	3%
INTERGOVERNMENTAL	\$ 426,867	\$ 579,000	\$ 71,603	12%
CHARGES FOR SERVICES	\$ 181,150	\$ 156,550	\$ 21,003	13%
FINES & FORFEITURES	\$ 1,000,000	\$ 1,000,000	\$ 112,186	11%
INVESTMENT INCOME	\$ 7,400	\$ 7,500	\$ (816)	-11%
CONTRIBUTIONS & DONATIONS	\$ 7,400	\$ 7,400	\$ 2,771	37%
MISCELLANEOUS	\$ 53,968	\$ 45,806	\$ 4,132	9%
OTHER FINANCING SOURCES	\$ 191,211	\$ 2,019,443	\$ 151,709	8%
<b>TOTAL REVENUES</b>	<b>\$ 11,259,436</b>	<b>\$ 13,718,493</b>	<b>\$ 2,873,034</b>	<b>21%</b>

General Fund (100) Revenue Summary						
		Actual FYR 2013	Actual FYR 2014	Actual FYR 2015	Budget FYR 2015	Budget FYR 2016
<b>TAXES</b>						
GENERAL PROPERTY TAXES						
REAL PROP-CUR YEAR	31.1190	\$ 1,936,968	\$ 1,934,074	\$ 1,655,811	\$ 1,691,248	\$ 1,773,059
REAL PROP-PRIOR YEAR	31.1200	\$ 53,538	\$ 45,161	\$ 184,864	\$ 202,218	\$ 125,000
PERS PROP-MOTOR VEH-CUR	31.1310	\$ 161,486	\$ 150,965	\$ 100,176	\$ 89,945	\$ 50,000
TAVT-TITLE AD VALOREM TX	31.1315	\$ 175,511	\$ 447,580	\$ 432,055	\$ 425,000	\$ 475,000
INTANGIBLE RECORDING TAX	31.1501	\$ 40,789	\$ 18,986	\$ 39,950	\$ 38,543	\$ 38,543
REAL ESTATE TRANSFER	31.1600	\$ 9,784	\$ 14,377	\$ 13,602	\$ 13,783	\$ 13,783
FRANCHISE TAX-ELECTRIC	31.1710	\$ 951,328	\$ 940,060	\$ 996,738	\$ 996,738	\$ 1,025,000
FRANCHISE TAX-GAS	31.1730	\$ 108,877	\$ 109,395	\$ 115,965	\$ 111,100	\$ 111,100
FRANCHISE TAX-TELV CABLE	31.1750	\$ 186,297	\$ 180,320	\$ 187,565	\$ 141,400	\$ 181,000
FRANCHISE TAX-TELEPHONE	31.1760	\$ 83,302	\$ 92,135	\$ 97,733	\$ 118,170	\$ 100,000
TAD DISBURSEMENT	31.1810			\$ 7,175	\$ 10,000	\$ 20,000
<b>TOTAL GENERAL PROPERTY TAXES</b>		<b>\$ 3,707,880</b>	<b>\$ 3,933,053</b>	<b>\$ 3,831,634</b>	<b>\$ 3,838,145</b>	<b>\$ 3,912,485</b>
GENERAL SALES & USE TAXES						
<b>LOCAL OPTION SALES/USE TX</b>	31.3100	\$ 2,369,273	\$ 2,561,459	\$ 2,799,115	\$ 2,768,296	\$ 3,040,102
<b>TOTAL GEN SALES &amp; USE TAXES</b>		<b>\$ 2,369,273</b>	<b>\$ 2,561,459</b>	<b>\$ 2,799,115</b>	<b>\$ 2,768,296</b>	<b>\$ 3,040,102</b>
<b>SELECTIVE SALES &amp; USE TAXES</b>						
ALCOHOLIC BEVERAGE EXCISE	31.4200	\$ 339,813	\$ 349,687	\$ 342,036	\$ 344,555	\$ 340,000
LOCAL OPTION MIXED DRINK	31.4300	\$ 44,213	\$ 52,293	\$ 64,490	\$ 64,800	\$ 50,000
<b>TOTAL SEL SALES &amp; USE TAXES</b>		<b>\$ 384,026</b>	<b>\$ 401,980</b>	<b>\$ 406,526</b>	<b>\$ 409,355</b>	<b>\$ 390,000</b>
<b>BUSINESS TAXES</b>						
BUSINESS & OCCUPATION	31.6100	\$ 846,563	\$ 872,430	\$ 948,835	\$ 1,000,000	\$ 1,000,000
INSURANCE PREMIUM TAX	31.6200	\$ 794,381	\$ 822,506	\$ 868,188	\$ 868,188	\$ 875,000
FINANCIAL INSTITUTE TAX	31.6300	\$ 86,245	\$ 99,960	\$ 80,899	\$ 86,700	\$ 86,700
<b>TOTAL BUSINESS TAXES</b>		<b>\$ 1,727,189</b>	<b>\$ 1,794,896</b>	<b>\$ 1,897,922</b>	<b>\$ 1,954,888</b>	<b>\$ 1,961,700</b>
<b>PEN &amp; INTEREST ON DEL TAXES</b>						
PEN & INT-GENERAL PROP	31.9100	\$ 11,777	\$ 10,614	\$ 13,217	\$ 15,000	\$ 15,000
<b>TOTAL PEN &amp; INT ON DEL TAXES</b>		<b>\$ 11,777</b>	<b>\$ 10,614</b>	<b>\$ 13,217</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

\*The Summary of FY 2016 Revenue is continued on the next two pages. The chart was split into three sections so that it would be legible.

General Fund (100)						
Revenue Summary Continued						
		Actual	Actual	Actual	Budget	Budget
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>LICENSES &amp; PERMITS</b>						
REGULATORY FEES						
ALCOHOLIC BEV-BR/WN/LIQ	32.1110	\$ 131,475	\$ 144,104	\$ 152,241	\$ 155,000	\$ 155,000
OTHER (REGULATORY FEES)	32.1900	\$ 2,000				
BUILDING INSPECTION	32.2120	\$ 165,089	\$ 115,951	\$ 150,473	\$ 165,307	\$ 165,307
PLUMBING INSPECTION	32.2130	\$ 12,462	\$ 11,992	\$ 15,678	\$ 15,000	\$ 15,000
ELECTRICAL INSPECTION	32.2140	\$ 16,622	\$ 14,634	\$ 17,484	\$ 17,500	\$ 17,500
AIR CONDITIONING INSPECT	32.2160	\$ 16,975	\$ 16,925	\$ 24,625	\$ 20,000	\$ 20,000
REINSPECT FEE	32.2190	\$ 325	\$ 850	\$ 1,375	\$ 1,000	\$ 1,000
POOL PERMIT	32.2191	\$ 200	\$ 400	\$ 375	\$ 300	\$ 400
DEMOLITION PERMIT	32.2192	\$ 700	\$ 600	\$ 1,350	\$ 1,000	\$ 1,000
FOUNDATION PERMIT	32.2193	\$ 4,000	\$ 3,100	\$ 3,450	\$ 3,060	\$ 4,000
LOW VOLTAGE PERMIT	32.2194	\$ 550	\$ 750	\$ 1,425	\$ 1,561	\$ 2,000
LAND DISTURBANCE PERMIT	32.2195	\$ 776	\$ 929	\$ 2,316	\$ 2,500	\$ 3,000
ZONING & LAND USE	32.2210	\$ 6,807	\$ 3,802	\$ 12,415	\$ 10,022	\$ 12,000
HOUSE MOVING	32.2220					
SIGN	32.2230	\$ 5,530	\$ 5,035	\$ 5,925	\$ 7,140	\$ 7,000
OTHER	32.2900					
OTHER-BLASTING FEE	32.2920	\$ 50			\$ 51	\$ 50
PEDDLER/SOLICITATION PER	32.2950	\$ 225	\$ 75	\$ 150	\$ 255	\$ 250
OTHER-OTHER	32.2990	\$ 1,721	\$ 200	\$ 1,700	\$ 1,000	\$ 1,000
PRECIOUS METAL FEES	32.2991	\$ 2,894	\$ 1,477	\$ 449	\$ 3,060	\$ 3,000
BUSINESS LICENSE PENALTY	32.3100	\$ 531	\$ 466	\$ 125	\$ 1,500	\$ 500
INTEREST ON BUS LICENSES	32.3400	\$ 223	\$ 399	\$ 81	\$ 500	\$ 500
<b>TOTAL LICENSE &amp; PERMITS</b>		<b>\$ 369,155</b>	<b>\$ 321,689</b>	<b>\$ 391,637</b>	<b>\$ 405,756</b>	<b>\$ 408,507</b>
<b>INTERGOVERNMENTAL</b>						
FEDERAL GOVERNMENT GRANTS						
FED-BULLETPROOF VESTS	33.1111	\$ 1,179				
SAFER (DHS FEMA) FIRE GR	33.1113			\$ 305,150	\$ 354,753	\$ 500,000
STATE GOVERNMENT GRANTS						
ST GRANT-OP/CAT-DIRECT	33.4110		\$ 9,998			
ST GRANT-OP/NON-INDIRECT	33.4250		\$ 15,533	\$ 684	\$ 684	
GMA-SAFETY GRANT	33.6010		\$ 3,000	\$ 5,430	\$ 5,430	
FCBE-SCHOOL RESOURCE OFFI	33.6100	\$ 66,000	\$ 44,000	\$ 44,000	\$ 66,000	\$ 79,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 67,179</b>	<b>\$ 72,531</b>	<b>\$ 355,264</b>	<b>\$ 426,867</b>	<b>\$ 579,000</b>
<b>CHARGES FOR SERVICES</b>						
GENERAL GOVERNMENT						
COURT COSTS-OTHER	34.1190	\$ 9,034	\$ 54,002	\$ 97,779	\$ 88,500	\$ 88,500
PLAN/DEV-OTHER	34.1390	\$ 6,915	\$ 7,370	\$ 10,220	\$ 10,000	\$ 8,500
RFP/BID DOCS PURCHASE	34.1401	\$ 1,650	\$ 650	\$ 2,450		
OTHER-ELECTION QUAL FEE	34.1910		\$ 720		\$ 1,000	\$ 1,000
OTHER-ADVERTISING FEE	34.1920	\$ 3,800	\$ 3,400	\$ 1,700	\$ 4,200	\$ 4,200
SPEC POL SVC-ACCIDNT REP	34.2120	\$ 25,899	\$ 32,797	\$ 34,283	\$ 30,000	\$ 32,000
PD - FALSE ALARM FEES	34.2150	\$ 10,696	\$ 15,895	\$ 12,205	\$ 15,500	\$ 20,000
COMMERCIAL BURN PERMIT	34.2211			\$ 100	\$ 100	\$ 500
SPRINKLER PLAN REVIEW FE	34.2212	\$ 400	\$ 350	\$ 1,350	\$ 1,500	\$ 1,500
STATE ROAD MAINT FEES	34.3300	\$ 103,742			\$ 30,000	
BAD CHECK FEES	34.9300	\$ 100	\$ 140	\$ 60	\$ 350	\$ 350
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 162,236</b>	<b>\$ 115,324</b>	<b>\$ 160,147</b>	<b>\$ 181,150</b>	<b>\$ 156,550</b>



General Fund (100)						
Revenue Summary Continued						
		Actual	Actual	Actual	Budget	Budget
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>FINES &amp; FORFEITURES</b>						
FINES						
COURT-MUNICIPAL	35.1170	\$ 814,541	\$ 1,022,454	\$ 887,814	\$ 1,000,000	\$ 1,000,000
<b>TOTAL FINES</b>		<b>\$ 814,541</b>	<b>\$ 1,022,454</b>	<b>\$ 887,814</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>INVESTMENT INCOME</b>						
INTEREST REVENUES						
INTEREST REVENUES	36.1000	\$ 6,373	\$ 5,893	\$ 8,216	\$ 7,400	\$ 7,500
<b>TOTAL INTEREST REVENUES</b>		<b>\$ 6,373</b>	<b>\$ 5,893</b>	<b>\$ 8,216</b>	<b>\$ 7,400</b>	<b>\$ 7,500</b>
<b>CONTRIBUTIONS &amp; DONATIONS</b>						
CONTRIBUTIONS & DONATION	37.1000		\$ 34,543			\$ 1,900
LANDSCAPING AND REFOREST	37.1002		\$ 1,202	\$ 1,889	\$ 1,900	
PD-DONATION-JR ACADEMY	37.1010	\$ 2,000	\$ 1,045	\$ 611	\$ 500	\$ 500
PD-DONATION-SHOP W/COP	37.1011	\$ 2,303	\$ 1,897	\$ 2,129	\$ 5,000	\$ 5,000
PD-DONATION-AUXILIARY PD	37.1013	\$ 30				
FIRE-DONATION	37.1020	\$ 8,634				
<b>TOTAL CONTRIB &amp; DONATIONS</b>		<b>\$ 12,967</b>	<b>\$ 38,687</b>	<b>\$ 4,629</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>
<b>MISCELLANEOUS</b>						
RENTS & ROYALTIES						
RENT & ROYALTIES-TOWER	38.1002	\$ 37,548	\$ 48,467	\$ 48,967	\$ 48,968	\$ 40,806
OTHER (MISCELLANEOUS REV)	38.9000	\$ 2,903	\$ 6,420	\$ 869	\$ 5,000	\$ 5,000
LEGAL SETTLEMENTS	38.9001					
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 40,451</b>	<b>\$ 54,887</b>	<b>\$ 49,836</b>	<b>\$ 53,968</b>	<b>\$ 45,806</b>
<b>OTHER FINANCING SOURCES</b>						
INTERFUND TRANSFERS						
DDA	39.1101	\$ 30,000				
WATER & SEWER FUND	39.1103					
IMPACT FEE FUND	39.1105	\$ 6,233	\$ 25,762	\$ 7,306	\$ 7,490	\$ 7,500
VETERANS MEMORIAL	39.1107		\$ 5,596			
SPLOST FUND	39.1108		\$ 40,997			
APPROPRIATE UNRESERVE FB	39.1201				\$ 173,721	\$ 2,001,943
SALE OF ASSETS	39.2100	\$ 7,676	\$ 14,614	\$ 32,196	\$ 10,000	\$ 10,000
<b>TOTAL OTHER FINANCING SOURCE</b>		<b>\$ 43,909</b>	<b>\$ 86,969</b>	<b>\$ 39,502</b>	<b>\$ 191,211</b>	<b>\$ 2,019,443</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 9,716,956</b>	<b>\$ 10,420,436</b>	<b>\$ 10,845,459</b>	<b>\$ 11,259,436</b>	<b>\$ 13,543,493</b>



## **FY 2016 General Fund Expenditures**

### **Expenditures by Function**

The City is organized into 7 functions: General Government, Judicial, Public Safety, Public Works, Community Development (Housing and Development), Debt Service and Other Financing Uses. Listed below are the departments under each function's heading, as well as each function's General Fund expenditures summaries. More detailed expenditures for each function are discussed in the Departmental Summaries section of this document.

#### **General Government Function**

The General Government function is comprised of the following departments:

- City Council
- City Manager
  - City Clerk
  - Elections
  - City Attorney
  - Finance
  - Information Technology
  - City Hall Building
  - Human Resources

#### **Judicial Function**

The Judicial function is comprised of two (2) departments, however, all departments report to the Finance Director:

- Municipal Court
- Municipal Court Judge

#### **Public Safety**

The Public Safety function is comprised of the following departments:

- Police Department
  - Police Administration
  - Investigations
  - Police Operations
  - Police Stations and Buildings
  - Support and Services
- Fire Department
  - Fire Administration
  - Fire Fighting
  - Fire Prevention
  - Fire Training
  - Station 91 & HQ
  - Station 92
  - Station 93

### Public Works

The Public Works function is comprised two (2) departments:

- Public Works Administration
- Highways and Streets

### Community Development

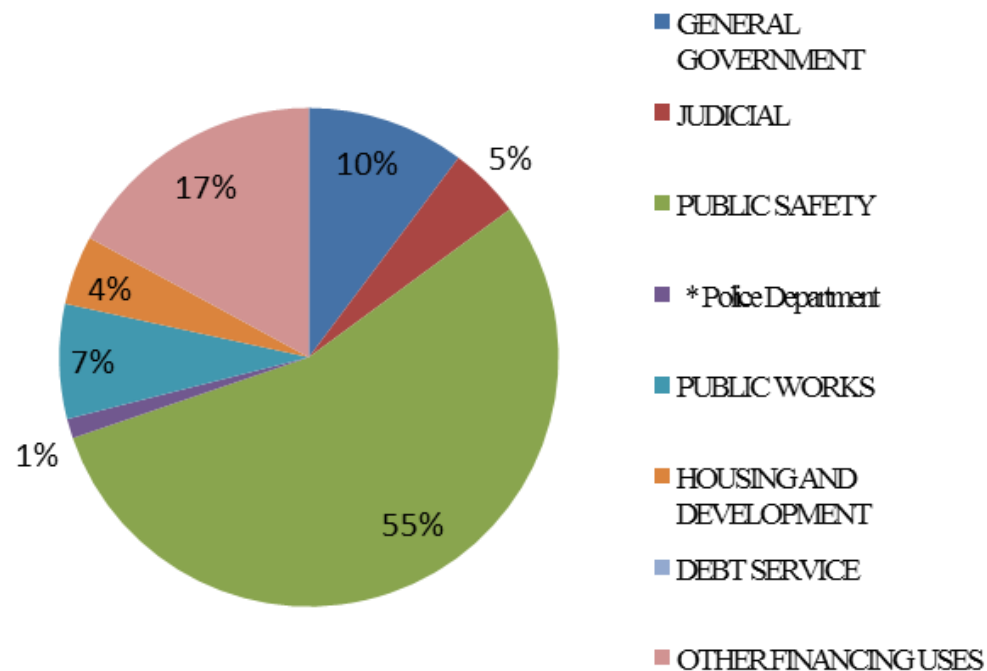
The Community Development function is comprised of the following three (3) departments that are listed in the Highways and Streets category:

- Protective Inspection
- Planning and Zoning
- Engineering

### Other Financing Uses

The chart below illustrates the major categories of the General Fund expenditures by function. The Public Safety function accounts for the largest appropriation in the General Fund at 56%. The Other Financing Uses makes up the second largest expenditure group at 17% of total, followed by the General Government at 10%. The Public Works, Judicial and Community Development (Housing and Development) functions follow, in that order.

## **General Fund Expenditures**



### Summary of Uses (Expenditures and Transfers)

As illustrated in the following chart, total General Fund uses are budgeted to increase by \$2,459,057 or 18%, primarily as the result of an approved transfer to the Capital Projects in the amount of \$651,943 to fund lease purchases, the City share of LMIG for N. Jeff Davis resurfacing and Financial Software, a transfer to the Mainstreet Tourism Fund in the amount of \$30,000 to help fund the Amphitheater and a transfer to the SPLOST Fund in the amount of \$1,000,000 to fund the Hood Avenue project. The City was able to budget for some critical additional items, including pay compression and able to reduce the unfunded actuarial accrued liability on the Pension Plan. The City projects being able to more efficiently and effectively serve its citizens and customers with additional funding available in the 2016 budget.

<b>FUNCTION</b>	<b>BUDGET FYR 2015</b>	<b>BUDGET FYR 2016</b>	<b>% of FYR 2016 Total</b>	<b>\$ Change 2015 - 2016</b>	<b>% Change 2015 - 2016%</b>
GENERAL GOVERNMENT	\$ 1,182,805	\$ 1,404,529	10%	\$ 221,724	16%
JUDICIAL	\$ 638,544	\$ 639,082	5%	\$ 538	0%
PUBLIC SAFETY	\$ 7,246,634	\$ 7,523,883	55%	\$ 277,249	4%
* Police Department		\$ 175,000	1%	\$ 175,000	100%
PUBLIC WORKS	\$ 1,026,323	\$ 1,019,615	7%	\$ (6,708)	-1%
HOUSING AND DEVELOPMENT	\$ 591,296	\$ 616,472	4%	\$ 25,176	4%
DEBT SERVICE		\$ -		\$ -	
OTHER FINANCING USES	\$ 573,834	\$ 2,339,912	17%	\$ 1,766,078	75%
<b>TOTAL</b>	<b>\$ 11,259,436</b>	<b>\$ 13,718,493</b>	<b>100%</b>	<b>\$ 2,459,057</b>	<b>18%</b>

The table below represents the FY 2016 Operating Budget as compared to the FY 2015 Operating Budget. Categories of funding uses are shown to permit the reader a broad overview of the major changes in expenditures. Not all categories are shown. Expenditures are contained in those categories where the funds were originally spent.

<b>EXPENDITURES BY USE</b>					
<b>Description</b>	<b>ACTUAL FYR 2015</b>	<b>BUDGET FYR 2015</b>	<b>BUDGET FYR 2016</b>	<b>2015 - 2016 Variance</b>	<b>% Change</b>
GENERAL FUND					
PERSONAL SVCS & EMPLOYEE BEN	\$ 7,254,713	\$ 7,847,914	\$ 9,227,106	\$ 1,379,192	15%
PURCHASED/CONTRACTED SERVICES	\$ 1,445,182	\$ 1,734,445	\$ 1,635,232	\$ (99,213)	-6%
SUPPLIES	\$ 989,372	\$ 1,087,108	\$ 999,212	\$ (87,896)	-9%
CAPITAL OUTLAY	\$ 17,150	\$ 17,150		\$ (17,150)	0%
OTHER FINANCING USES	\$ 45,000	\$ 572,819	\$ 1,681,943	\$ 1,109,124	66%

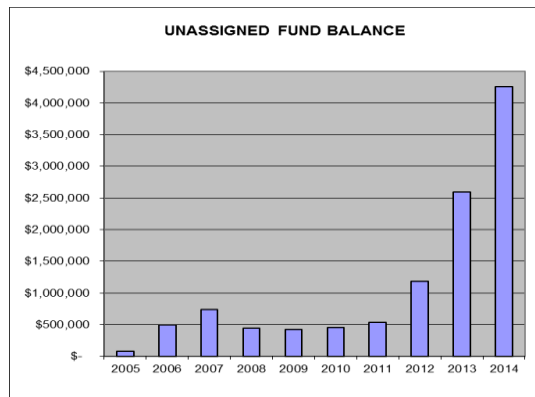
Variance explanations are listed below:

- Overall expenditures increased by 18%, primarily due to other financing uses.
- Wages increased by 15% due to compression fixes and hiring.

General Fund (100)						
Expenditures Summary						
		Actual	Actual	Actual	Budget	Budget
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>GENERAL GOVERNMENT</b>						
GOVERNING BODY (MAYOR & COUNCIL)		\$ 112,704	\$ 115,539	\$ 107,215	\$ 132,602	\$ 126,099
11300 CLERK OF COUNCIL (CITY		\$ 26,200	\$ 29,095	\$ 31,536	\$ 31,691	\$ 48,365
13200 CHIEF EXECUTIVE(CITY M		\$ 72,537	\$ 64,875	\$ 83,272	\$ 88,560	\$ 112,101
14000 ELECTIONS		\$ 12,346				\$ 15,000
15100 FINANCIAL ADMINISTRATI		\$ 341,289	\$ 343,332	\$ 379,105	\$ 432,820	\$ 539,458
15300 LAW (CITY ATTORNEY)		\$ 91,093	\$ 68,027	\$ 97,374	\$ 105,216	\$ 105,085
15350 DATA PROCESSING(INFO T		\$ 85,127	\$ 110,856	\$ 156,496	\$ 174,248	\$ 241,950
15400 HUMAN RESOURCES		\$ 35,019	\$ 48,248	\$ 90,161	\$ 109,427	\$ 105,648
15650 GENERAL GOV BUILDINGS		\$ 94,657	\$ 120,284	\$ 93,396	\$ 108,241	\$ 110,823
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 870,972</b>	<b>\$ 900,256</b>	<b>\$ 1,038,555</b>	<b>\$ 1,182,805</b>	<b>\$ 1,404,529</b>
<b>JUDICIAL</b>						
26500 MUNICIPAL COURT		\$ 492,823	\$ 563,774	\$ 597,835	\$ 638,544	\$ 639,082
<b>TOTAL JUDICIAL</b>		<b>\$ 492,823</b>	<b>\$ 563,774</b>	<b>\$ 597,835</b>	<b>\$ 638,544</b>	<b>\$ 639,082</b>
<b>PUBLIC SAFETY</b>						
32100 POLICE ADMINISTRATION		\$ 369,523	\$ 266,362	\$ 367,103	\$ 411,068	\$ 358,124
32210 INVESTIGATIONS		\$ 740,715	\$ 656,286	\$ 708,673	\$ 714,227	\$ 788,037
32230 POLICE OPERATION		\$ 2,035,009	\$ 2,253,649	\$ 2,349,222	\$ 2,582,607	\$ 2,659,895
32600 POLICE STATIONS AND BU		\$ 95,544	\$ 90,160	\$ 96,873	\$ 98,325	\$ 91,830
32950 SUPPORT SERVICES		\$ 314,481	\$ 297,170	\$ 392,515	\$ 423,143	\$ 498,043
35100 FIRE ADMINISTRATION		\$ 228,065	\$ 279,666	\$ 305,018	\$ 307,824	\$ 314,965
35200 FIRE FIGHTING		\$ 1,767,305	\$ 1,723,640	\$ 2,245,278	\$ 2,386,445	\$ 2,461,790
35300 FIRE PREVENTION		\$ 142,984	\$ 147,811	\$ 159,818	\$ 186,956	\$ 181,095
35400 FIRE TRAINING						\$ 50,000
35701 STATION 91 AND HQ		\$ 46,261	\$ 54,717	\$ 44,902	\$ 53,971	\$ 53,971
35702 STATION 92		\$ 22,548	\$ 20,388	\$ 21,286	\$ 26,779	\$ 25,566
35703 STATION 93				\$ 42,007	\$ 56,004	\$ 40,567
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 5,762,435</b>	<b>\$ 5,789,849</b>	<b>\$ 6,732,695</b>	<b>\$ 7,247,349</b>	<b>\$ 7,523,883</b>
<b>PUBLIC WORKS</b>						
41000 PUBLIC WORKS ADMINISTR		\$ 101,686	\$ 93,303	\$ 101,267	\$ 113,809	\$ 112,019
42000 HIGHWAYS AND STREETS		\$ 805,009	\$ 821,493	\$ 769,288	\$ 912,814	\$ 907,596
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 906,695</b>	<b>\$ 914,796</b>	<b>\$ 870,555</b>	<b>\$ 1,026,623</b>	<b>\$ 1,019,615</b>
<b>COMMUNITY DEVELOPMENT (HOUSING &amp; DEVELOPMENT)</b>						
72000 PROTECTIVE INSPECTION		\$ 186,091	\$ 187,506	\$ 258,238	\$ 281,446	\$ 290,591
74000 PLANNING AND ZONING		\$ 172,515	\$ 204,019	\$ 169,024	\$ 176,321	\$ 275,541
74900 ENGINEERING & DEVELOPM		\$ 3,905	\$ 8,260	\$ 39,515	\$ 133,529	\$ 50,340
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 362,511</b>	<b>\$ 399,785</b>	<b>\$ 466,777</b>	<b>\$ 591,296</b>	<b>\$ 616,472</b>
<b>OTHER FINANCING USES</b>						
90000 OTHER FINANCING USES		\$ 65,000	\$ 169,196	\$ 45,000	\$ 572,819	\$ 2,339,912
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ 65,000</b>	<b>\$ 169,196</b>	<b>\$ 45,000</b>	<b>\$ 572,819</b>	<b>\$ 2,339,912</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 8,544,144</b>	<b>\$ 8,737,658</b>	<b>\$ 9,751,417</b>	<b>\$ 11,259,436</b>	<b>\$ 13,543,493</b>

## General Fund Balance

The City of Fayetteville has a reserve fund administrative policy that states that the City will strive to maintain a General Fund working reserve from the unreserved fund balance equal to at least three months of the total



General Fund appropriations budget, which has been enforced. As indicated in the chart to the left, fiscal year 2005 had \$81,136 of unreserved fund balance. These unreserved fund balances for the last ten fiscal years are the total less the three months of appropriations. Even though fiscal year 2005 was the lowest, the usage of fund balance was planned to purchase major capital outlay. The City, with careful financial planning and budgeting, has and is continuing to maintain the General Fund unreserved fund balance during the recession. Fiscal year 2014 unreserved fund balance is \$4,256,466.

## SECTION II: SPECIAL REVENUE FUNDS – NON-MAJOR

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City has seven (7) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, Downtown Development Authority and Mainstreet Tourism Fund.

### Confiscated Assets Fund

Confiscated Assets Fund (210)						
Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
CONFISCATIONS	35.2200	39,722	50,400	29,632	45,000	45,000
INTEREST REVENUES	36.1000				500	500
<b>TOTAL REVENUES</b>		<b>39,722</b>	<b>50,400</b>	<b>29,632</b>	<b>45,500</b>	<b>45,500</b>
<b>EXPENDITURES/EXPENSES</b>						
REPAIRS & MAINTENANCE	52.2200			8,043	8,044	45,500
ADVERTISING	52.3300		610			
PRINTING & BINDING	52.3400		374			
TRAVEL	52.3500	215	984			
DUES & FEES	52.3600	147	200			
EDUCATION & TRAINING	52.3700	1,800		597	597	
GENERAL SUPPLIES & MAT	53.1100	13,280	289	10,902	10,990	
ENERGY-GASOLINE/DIESEL	53.1270		134			
OTHER SUPPLIES	53.1700	2,131	9,812	835	835	
VEHICLES	54.2200					
FURNITURE & FIXTURES	54.2300		250			
EQUIPMENT	54.2500			24,991	25,034	
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>17,573</b>	<b>12,653</b>	<b>45,368</b>	<b>45,500</b>	<b>45,500</b>

The Confiscated Asset Fund is a special revenue fund that accounts for monies derived from confiscated monies and can only be expended on certain equipment for public safety. Interest revenue is budgeted in the amount of \$500. Confiscations are budgeted in the amount of \$45,000. Expenditures for fiscal year 2016 are \$45,000.

### Hotel Motel Tax Fund

Hotel Motel Tax (275)						
Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
75400 HOTEL MOTEL TAX 5%						
HOTEL/MOTEL	31.4100			154,162	154,550	144,000
75401 PROMOTION 1.5%						
HOTEL/MOTEL	31.4100			45,776	46,000	43,200
75402 TOURISM PRODUCT DEVELOPMENT 1.5%						
HOTEL/MOTEL	31.4100			45,776	46,000	43,200
<b>TOTAL REVENUES</b>				245,714	246,550	230,400
<b>EXPENDITURES/EXPENSES</b>						
75400 HOTEL MOTEL TAX 5%						
MAIN STREET TOURISM FUND	61.1001			154,162	154,500	144,000
75401 PROMOTION 1.5%						
MAIN STREET TOURISM FUND	61.1001			45,776	46,000	43,200
75402 TOURISM PRODUCT DEVELOPMENT 1.5%						
MAIN STREET TOURISM FUND	61.1001			45,776	46,000	43,200
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>110,977</b>	<b>133,501</b>	<b>245,714</b>	<b>246,500</b>	<b>230,400</b>

Revenues are budgeted in the amount of \$230,400. The budgeted amount includes monies generated from two hotels located in the City of Fayetteville. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater.

### VEHICLE RENTAL EXCISE TAX FUND

Vehicle Rental Excise Tax (280)						
Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
EXCISE TAX ON RENTAL MV	31.4400	75,709	91,195	151,682	152,000	124,000
<b>TOTAL REVENUES</b>		<b>75,709</b>	<b>91,195</b>	<b>151,682</b>	<b>152,000</b>	<b>124,000</b>
<b>EXPENDITURES/EXPENSES</b>						
TRANSFER TO DDA	61.1001	75,709	91,195	151,682	152,000	124,000
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>75,709</b>	<b>91,195</b>	<b>151,682</b>	<b>152,000</b>	<b>124,000</b>

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of \$124,000. These monies will be transferred to the Downtown Development Authority.

# **DOWNTOWN DEVELOPMENT AUTHORITY**

<b>Downtown Development Authority (560)</b>						
<b>Summary of Revenues</b>						
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>FYR 2013</b>	<b>FYR 2014</b>	<b>FYR 2015</b>	<b>FYR 2015</b>	<b>FYR 2016</b>
<b>REVENUES</b>						
<b>75500 DOWNTOWN DEVELOPMENT</b>						
INTEREST REVENUES	36.1000	45				
OTHER (MISCELLANEOUS REV)	38.9000				495	507
UNASSIGNED FUND BALANCE	39.1201				15,293	15,745
COMMITTED FUND BALANCE	39.1202				5,033	10,000
<b>75501 DDA 2001/2011 BOND FUNDS</b>						
OP TRANSFER IN-CPF	39.1101	34,450	92,978	214,097	214,097	219,880
TRNSF IN-IMPACT FEE FUND	39.1104	12,485	32,962	33,295	33,295	34,960
<b>75502 DDA 1998/2008 LOAN</b>						
OP TRANSFER IN-CPF	39.1101	36,301	15,825	15,705	15,705	13,829
TRNSF IN-IMPACT FEE FUND	39.1104	12,485	32,962	33,296	33,295	34,960
<b>75520 HOLLIDAY HOUSE</b>						
OTHER	34.1900					1,024
OTHER-QUALIFYING	34.1910					
OTHER-SALE OF MERCHANDISE	34.1940	96	225	1,110	1,110	2,000
EXHIBIT ADMISSION FEES	34.7400	3,879	4,273	4,768	4,890	5,120
CONTRIBUTIONS AND DONATIONS	37.1000	1,638	2,066	1,857	1,500	1,536
TRNSF IN-VEH EXC RENT TX	39.1105	75,709	91,195	151,682	151,000	124,000
<b>75530 115 GLYNN STREET SOUTH</b>						
RENT INCOME-115 GLYNN STR	38.1004		8,799	38,496	38,500	51,147
TOTAL RENTS & ROYALTIES			8,799	38,496	38,500	51,147
<b>75540 101 GLYNN STREET SOUTH</b>						
RENTAL INCOME-101 GLYNN S	38.1005				10,000	
UNASSIGNED FUND BALANCE	39.1201				43,322	50,000
CAPITAL LEASES	39.3500		143,200			
<b>TOTAL REVENUES</b>		<b>177,088</b>	<b>424,485</b>	<b>494,306</b>	<b>567,535</b>	<b>564,708</b>



Downtown Development Authority (560)						
Summary of Expenditures						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>EXPENDITURES/EXPENSES</b>						
<b>75500 DOWNTOWN DEVELOPMENT</b>						
EXPENDITURES/EXPENSES						
REGULAR EMPLOYEES	51.1100	6,486	6,756	7,276	7,936	8,127
GROUP INSURANCE	51.2100	1,318	1,923	1,958	1,960	1,530
SOCIAL SEC (FICA) CNTRIB	51.2200	460	456	514	525	502
RETIREMENT CONTRIBUTIONS	51.2400	688			317	916
WORKER'S COMPENSATION	51.2700	18	65	94	95	25
OTHER EMPLOYEE BENEFITS	51.2900	3	5	5	5	
PROFESSIONAL	52.1200	1,443	1,500			
REPAIRS & MAINTENANCE	52.2200	4			5	
RENTAL OF LAND & BUILDNG	52.2310				806	1,000
COMMUNICATIONS	52.3200					
DUES & FEES	52.3600	1,498	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	52.3700					
OTHER (PURCHASED SRVCS)	52.3900	419	2,025	555	600	600
GENERAL SUPPLIES & MAT	53.1100		64	476	539	552
FACADE RENOVATION	54.1114				5,033	10,000
GF-MASTER PLANNING	61.1111	10,000				
VETERANS MEMORIAL	61.1116	20,000				
GF-TAD CONSULTANT	61.1117	20,000				
<b>75501 DDA 2001/2011 BOND FUN</b>						
PRINCIPAL-BONDS	58.1100		80,000	205,000	205,000	215,000
PRINCIPAL-CAPITAL LEASE	58.1200					
INTEREST-BONDS	58.2100	46,936	45,940	42,392	42,392	39,840
75502 DDA 1998/2008 LOAN						
TECHNICAL	52.1300					
PRINCIPAL-OTHER DEBT	58.1300	30,668	31,630	31,630	31,630	34,711
INTEREST-OTHER DEBT	58.2300	18,119	17,156	17,156	17,370	14,078
<b>75520 HOLLIDAY HOUSE</b>						
REGULAR EMPLOYEES	51.1100	8,859	9,848	10,633	10,664	10,935
GROUP INSURANCE	51.2100	1,978	2,885	2,645	2,645	2,235
SOCIAL SEC (FICA) CNTRIB	51.2200	626	666	752	818	840
RETIREMENT CONTRIBUTIONS	51.2400	1,012			116	783
UNEMPLOYMENT INSURANCE	51.2600				11	12
WORKER'S COMPENSATION	51.2700	20	102	162	166	34
OTHER EMPLOYEE BENEFITS	51.2900	5	7	8	11	12
OFFICIAL/ADMINISTRATIVE	52.1100			15	28	
PROFESSIONAL	52.1200					30
TECHNICAL	52.1300					1,325

Downtown Development Authority (560)						
Summary of Expenditures Continued						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
CUSTODIAL	52.2130	555	820	185	185	664
LAWN CARE	52.2140	249		150	150	913
REPAIRS & MAINTENANCE	52.2200	2,047	24,045	1,886	2,886	1,880
RENTAL OF EQUIP & VEHCL	52.2320				324	564
INS, OTHER THAN EMP BEN	52.3100	505	504	498	505	3,525
COMMUNICATIONS	52.3200	2,872	3,478	2,597	2,809	2,877
ADVERTISING	52.3300	1,069	680	868	868	1,000
PRINTING & BINDING	52.3400			1,630	1,630	564
TRAVEL	52.3500				109	110
DUES & FEES	52.3600	550		518	518	300
EDUCATION & TRAINING	52.3700		24			500
CONTRACT LABOR	52.3850	8,756	7,057	23,650	24,494	50,000
SUPPLIES	53.1000					
GENERAL SUPPLIES & MAT	53.1100	849	721	788	1,418	429
ENERGY-WATER/SEWERAGE	53.1210	827	2,070	1,930	2,000	1,845
ENERGY-ELECTRICITY	53.1230	3,157	4,068	4,914	5,052	4,867
INV PCH FOR RSAL-WATER	53.1510					
INV PCH FOR RSAL-OTHER	53.1590		856	1,716	2,000	2,000
OTHER SUPPLIES	53.1700	219	379	1,306	1,835	1,880
CHRISTMAS-MS	53.1705					
GREAT GEORGIA GHOST	53.1706	2,520	2,515	2,854	2,854	2,925
PAYMENTS TO OTHERS	57.3000			8,176	8,500	
APPROPRIATION-FUND BALANC	70.0000				85,904	40,631
<b>75530 115 GLYNN STREET SOUTH</b>						
REPAIRS & MAINTENANCE	52.2200		4,150	1,572	2,000	5,000
CONTRACT LABOR	52.3850		2,460			20,000
115 GLYNN ST S PROPERTY	54.1302	277,154	17,987			
PRINCIPAL-CAPITAL LEASE	58.1200					
PRINCIPAL-OTHER DEBT	58.1300	13,946	14,371	14,808	15,000	14,850
INTEREST-OTHER DEBT	58.2300	6,770	6,346	5,909	6,000	5,875
APPROPRIATION-FUND BALANC	70.0000				15,500	5,422
<b>75540 101 GLYNN STREET SOUTH</b>						
PROFESSIONAL	52.1200			800	1,000	
INS, OTHER THAN EMP BEN	52.3100		206			
DUES & FEES	52.3600			1,181	2,000	
CONTRACT LABOR	52.3850					
OTHER (PURCHASED SRVCS)	52.3900			33,613	35,196	
SUPPLIES	53.1000					
ENERGY-WATER/SEWERAGE	53.1210		118	695	695	821
101 GLYNN STREET SOUTH	54.1303		181,891			25,179
PRINCIPAL-OTHER DEBT	58.1300		1,100	7,255	7,255	7,000
INTEREST-OTHER DEBT	58.2300		1,119	7,176	7,176	7,000
APPROPRIATION-FUND BALANC	70.0000					10,000
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>492,605</b>	<b>480,993</b>	<b>450,946</b>	<b>567,535</b>	<b>564,708</b>

Downtown Development Authority revenues are estimated to be \$564,708, including appropriated fund balance.

### **MAINSTREET TOURISM FUND**

Mainstreet Tourism Fund (565)						
Summary of Revenues						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>75400 TOURISM</b>						
<b>REVENUES</b>						
CHARGES FOR SERVICES						
CONCESSIONS	34.7255					717
EVENT ADMISSION FEES	34.7300	158,641	154,846	188,629	190,000	189,440
SALE OF MERCHANDISE	34.7250	655	503	1,713	1,750	1,024
SPONSORSHIPS	37.1001	67,587	78,227	73,226	72,100	70,000
FAMILY FILM NITE-SPONSR	37.1002		4,000			2,500
AMPHITHEATER-RENT INCOME	38.1010	4,490	7,489	6,800	6,800	4,608
OTHER (MISCELLANEOUS REV)	38.9000	5,159	5,969	5,236	5,300	3,072
HOTEL/MOTEL TAX FUND	39.1101	44,393	53,468	61,787	62,050	57,600
<b>75401 PROMOTION</b>						
<b>REVENUES</b>						
HOTEL/MOTEL TAX FUND	39.1101			45,776	46,000	43,200
<b>75402 TOURISM PRODUCT DEVELO</b>						
<b>REVENUES</b>						
HOTEL/MOTEL TAX FUND	39.1101			45,776	46,000	43,200
<b>75660 MAIN STREET PROGRAM</b>						
<b>REVENUES</b>						
MISC-MAIN STREET	34.7901	952	101	5,615	6,000	1,500
GOLF TOURNAMENT	34.7202	13,053	11,870	14,050	14,050	14,387
CHRISTMAS	34.7203	190	140	260	260	266
TASTE OF FAYETTE-CONCERT	34.7206	7,662	21,412	22,615	23,000	14,000
PUMPKIN WALK	34.7208			25	531	50
SALE OF MERCHANDISE	34.7250	1,500	1,636	3,238	3,250	3,260
FAYETTE FAMILY MARKET DAY	34.7251	7,720	6,657	7,208	7,250	7,311
RENTAL INC-DEPOT/GAZEBO	38.1001	24,797	24,221	33,271	33,500	27,136
OTHER (MISCELLANEOUS REV)	38.9000	20		40	40	41
HOTEL/MOTEL TAX FUND	39.1101	66,584	80,033	92,374	92,500	86,400
TRANSFER IN - GF	39.1102	65,000	55,000	45,000	45,000	30,000
<b>TOTAL REVENUES</b>		<b>655,881</b>	<b>505,572</b>	<b>652,639</b>	<b>655,381</b>	<b>599,712</b>

Mainstreet Tourism Fund (565)						
Summary of Expenditures Continued						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>EXPENDITURES/EXPENSES</b>						
<b>75400 TOURISM</b>						
REGULAR EMPLOYEES	51.1100	30,275	29,275	31,729	34,750	35,840
GROUP INSURANCE	51.2100	6,199	8,995	8,721	8,800	8,756
SOCIAL SEC (FICA) CNTRIB	51.2200	2,151	2,135	2,406	2,571	2,632
RETIREMENT CONTRIBUTIONS	51.2400	3,339	5,294	5,973	6,500	6,656
UNEMPLOYMENT INSURANCE	51.2600				27	28
WORKER'S COMPENSATION	51.2700	74	331	47	417	427
OTHER EMPLOYEE BENEFITS	51.2900	17	23	27	30	8
PROFESSIONAL	52.1200	1,500	3,225	3,793	3,800	7,000
PRODUCTION	52.1301	45,760	43,780	54,120	54,120	49,000
ENTERTAINMENT	52.1302	137,985	122,793	147,992	148,000	165,000
CUSTODIAL	52.2130	1,133	1,732	2,114	2,115	1,126
LAWN CARE	52.2140		582	1,067	1,100	582
REPAIRS & MAINTENANCE	52.2200	1,854	933	8,169	8,200	4,000
RENTAL OF EQUIP & VEHICLE	52.2320			769	775	762
COMMUNICATIONS	52.3200	1,880	1,792	2,163	2,200	1,843
ADVERTISING	52.3300	8,565	4,105	6,274	6,874	6,988
PRINTING & BINDING	52.3400	6,593	5,880	5,688	7,428	6,000
TRAVEL	52.3500	4		404	450	344
DUES & FEES	52.3600	7,070	8,136	7,969	8,000	7,000
EDUCATION & TRAINING	52.3700	347	4		25	26
LICENSES	52.3800	150	150	25	150	150
CONTRACT LABOR	52.3850	9,792	9,834	9,393	9,500	4,638
OTHER (PURCHASED SRVCS)	52.3900	2,710	19,064	2,500	3,142	3,000
GENERAL SUPPLIES & MAT	53.1100	4,429	5,949	5,106	5,250	3,285
ENERGY-WATER/SEWERAGE	53.1210	1,192	1,100	1,180	2,223	2,277
ENERGY-ELECTRICITY	53.1230	9,404	9,852	11,550	11,600	10,953
OTHER SUPPLIES	53.1700	406	234	1,162	1,200	640
GOLF TOURNAMENT	53.1703					
TASTE OF FAYETTE	53.1707		52			
<b>75401 PROMOTION</b>						
EXPENDITURES/EXPENSES						
COMMUNICATIONS	52.3200				46,000	43,200
<b>75402 TOURISM PRODUCT DEVELO</b>						
EXPENDITURES/EXPENSES						
PROFESSIONAL	52.1200			13,633	13,633	
COMMUNICATIONS	52.3200				32,367	43,200
<b>75660 MAIN STREET PROGRAM</b>						
EXPENDITURES/EXPENSES						
REGULAR EMPLOYEES	51.1100	32,687	37,142	37,636	37,705	38,610
GROUP INSURANCE	51.2100	6,991	10,144	9,690	9,700	9,574
SOCIAL SEC (FICA) CNTRIB	51.2200	2,199	2,362	2,665	2,700	2,253
RETIREMENT CONTRIBUTIONS	51.2400	5,056	7,873	9,297	9,300	10,163
UNEMPLOYMENT INSURANCE	51.2600	7	7	7	106	109
WORKER'S COMPENSATION	51.2700	81	347	5	725	742
OTHER EMPLOYEE BENEFITS	51.2900	134	127	124	124	12

Mainstreet Tourism Fund (565)						
Summary of Expenditures Continued						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
CUSTODIAL	52.2130	3,395	4,991	3,599	3,830	3,922
LAWN CARE	52.2140	534	1,166	3,611	3,650	5,000
REPAIRS & MAINTENANCE	52.2200	1,477	7,386	2,946	3,000	2,385
RENTAL OF EQUIP & VEHICLE	52.2320	3,910	4,013	2,193	2,612	2,675
INS, OTHER THAN EMP BEN	52.3100	2,029	2,029	1,862	2,631	2,694
COMMUNICATIONS	52.3200	7,518	4,961	5,077	5,222	5,347
ADVERTISING	52.3300	1,312	2,077	2,439	5,653	5,000
PRINTING & BINDING	52.3400	715	312	674	1,832	1,876
TRAVEL	52.3500	185	913	279	512	524
DUES & FEES	52.3600	5,212	7,946	6,892	7,000	7,000
EDUCATION & TRAINING	52.3700	667	1,207	1,024	1,025	1,049
CONTRACT LABOR	52.3850	1,580	3,925	2,872	2,877	17,000
OTHER (PURCHASED SRVCS)	52.3900	217	416	362	513	525
GENERAL SUPPLIES & MAT	53.1100	4,141	5,189	3,232	7,603	6,000
ENERGY-WATER/SEWERAGE	53.1210	1,015	1,416	1,561	1,567	1,605
ENERGY-NATURAL GAS	53.1220	1,732	1,632	2,034	3,132	2,000
ENERGY-ELECTRICITY	53.1230	6,751	6,295	7,214	7,250	6,417
INV PCH FOR RSALE-OTHER	53.1590		2,685	1,648	1,648	2,000
OTHER SUPPLIES	53.1700	3,808	11,669	6,482	7,311	7,486
GOLF TOURNAMENT	53.1703	7,862	7,029	7,397	7,397	7,575
HALLOWEEN	53.1704	1,817	1,984	1,626	1,626	1,665
CHRISTMAS	53.1705	10,095	10,464	12,137	12,560	12,000
OTHER PROJECTS	53.1706					
TASTE OF FAYETTE	53.1707	10,386	13,814	15,381	15,400	9,626
MAINSTREET CEREMONIES	53.1708	8		50	523	500
FAYETTE FAMILY MARKET DAY	53.1712	870	730	1,922	2,000	913
APPROPRIATION OF FUND BAL	61.5000				41,679	10,104
APPOPRIATION OF FUND BALN	70.0000				14,968	
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>407,220</b>	<b>447,501</b>	<b>487,912</b>	<b>655,381</b>	<b>599,712</b>

Revenues and expenditures are budgeted for fiscal year 2016 for the Amphitheater function in the amount of \$328,961. Revenues include, but are not limited to, charges for services, rental income, contributions and donations, and transfers in from Hotel/Motel Tax Fund. Expenditures are used to operate and maintain the amphitheater. Revenues and expenditures are budgeted in the amount of \$270,751, including a transfer from General Fund of \$30,000 for the Main Street function. Expenditures are used to fund events, such as, the golf tournament, the Christmas program, Taste of Fayette, etc. in the Main Street district.

## **VETERANS MEMORIAL PARK FUND**

Veterans Memorial Park Fund Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
MISCELLANEOUS						
TELEPHONE COMMISSIONS						
VETERANS MEMORIAL	37.1001	33,955	3,118	180		180
TRANSFER IN - GENERAL FND	39.1101		5,596			3,000
RESIDUAL EQUITY TRAN IN	39.1200					
<b>TOTAL REVENUES</b>		<b>33,955</b>	<b>8,714</b>	<b>180</b>		<b>3,180</b>
		-----	-----	-----	-----	-----
<b>EXPENDITURES/EXPENSES</b>						
REPAIRS & MAINTENANCE	52.2200	1,955				
PRINTING & BINDING	52.3400		3,020			
DUES & FEES	52.3600		30	60		30
GENERAL SUPPLIES & MAT	53.1100	17,717	16,826	3,964		3,150
OPERATING TRANSFERS OUT	61.1000		5,596			
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>19,672</b>	<b>25,472</b>	<b>4,024</b>		<b>3,180</b>

Revenues include budgeted amounts of \$3,180. These funds will be dedicated to the Veterans Memorial at Patriot Park for improvements.

## **CEMETERY TRUST FUND**

Cemetery Trust Fund (791) Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
CONTRIBUTIONS-TRUST FUN	37.1001	8,747	11,387	17,140	8,500	13,000
CEMETERY TRUST	38.9001					
<b>TOTAL REVENUES</b>		<b>8,747</b>	<b>11,387</b>	<b>17,140</b>	<b>8,500</b>	<b>13,000</b>
<b>EXPENDITURES</b>						
SPLOST-CITY CEMETERY	61.1002	16,422			8,500	13,000
<b>TOTAL EXPENDITURES</b>		<b>16,422</b>			<b>8,500</b>	<b>13,000</b>

Revenues include budgeted amounts of \$13,000 from interest from a trust fund dedicated to the City Cemetery for improvements.

### **SECTION III: CAPITAL PROJECTS FUND – MAJOR FUNDS**

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City uses three capital project funds for FY 2016: Capital Projects, Impact Fee Fund and SPLOST Fund. These three funds are considered Major Funds.

#### **Capital Projects Fund**

<b>Capital Projects Fund (351)</b>						
<b>Summary of Revenues</b>						
		<b>ACTUAL FYR 2013</b>	<b>ACTUAL FYR 2014</b>	<b>ACTUAL FYR 2015</b>	<b>BUDGET FYR 2015</b>	<b>BUDGET FYR 2016</b>
<b>REVENUES</b>						
TAXES						
GENERAL PROPERTY TAXES						
REAL PROP-CUR YEAR	31.1100	560,065	512,679	796,757	863,466	868,918
FED GRANT-OP/CAT-DIRECT	33.1110	115,399	171,171			
STATE RD MAINT FEES(LMIG)	34.3300		133,899	136,458	150,000	150,000
DEVELOPER CONTRIBUTIONS	37.1010		159,784			
INTEREST REVENUES	36.1000					
TRANSFER IN-GENERAL FUND	39.1102		108,600			651,943
TRNSF IN-IMPACT FEE FUND	39.1103	39,761	58,096	63,428	63,428	67,949
CAPITAL LEASES	39.3500			388,760	388,760	
COPS-LAW ENFORCE CENTER	39.3501	3,115,000				
FIRE AERIAL APPARATUS	39.3502					1,000,000
<b>TOTAL REVENUES</b>		<b>3,830,225</b>	<b>1,144,229</b>	<b>1,385,403</b>	<b>1,465,654</b>	<b>2,738,810</b>

Capital Projects Fund (351) Summary of Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>EXPENDITURES</b>						
<b>15100 FINANCIAL ADMINISTRATI ON</b>						
DUE AND FEES	52.3600	35				
SOFTWARE	54.2405					250,000
<b>15650 GENERAL GOVERNMENT BUI LDING (CH)</b>						
CH HVAC TOWER REPLACEMENT	54.2506	49,504				
<b>32100 POLICE ADMINISTRATION</b>						
VEHICLES	54.2207					25,000
IN-CAR SYSTEMS	54.2403					8,008
<b>32210 INVESTIGATIONS</b>						
VEHICLES	54.2207	47,262	26,472	51,987	52,081	41,861
IN-CAR SYSTEMS	54.2403		2,041			
<b>32230 PATROL</b>						
VEHICLES	54.2207	97,402	230,000	140,392	140,536	75,000
IN-CAR SYSTEMS	54.2403	141,720	124,770	96,679	96,700	44,237
EQUIPMENT	54.2500					40,000
REPLACEMENT RADIOS	54.2507	45,707	33,721			
<b>32950 SUPPORT SERVICES</b>						
VEHICLES	54.2207			46,777	46,777	
IN-CAR SYSTEMS	54.2403					
REPLACEMENT RADIOS	54.2507			31,576	34,423	
<b>35100 FIRE ADMINISTRATION</b>						
IN-CAR SYSTEMS	54.2403					
FIRE EQUIPMENT	54.2501		1,458			
REPLACEMENT RADIOS	54.2507	6,249				
<b>35200 FIRE FIGHTING</b>						
VEHICLES	54.2200		29,885			1,000,000
SOFTWARE	54.2405			18,718	19,500	
FIRE EQUIPMENT	54.2501		207,630			60,500
REPLACEMENT RADIOS	54.2507	106,857				
<b>35300 FIRE PREVENTION</b>						
VEHICLES	54.2207					
FIRE EQUIPMENT	54.2501		1,458			
REPLACEMENT RADIOS	54.2507	8,365				



Capital Projects Fund (351) Summary of Expenditures Continued						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>42000 HIGHWAYS AND STREETS</b>						
SIDEWALKS	54.1211		159,784			
NORTH JEFF DAVIS RESURFAC	54.1414				124,000	400,000
DECORATIVE MAST ARM SIGN	54.1503					
VEHICLES	54.2207			57,743	57,743	50,000
SOFTWARE	54.2405					
<b>42240 SIDEWALKS AND CROSSWALKS</b>						
LANDSCAPE AND DESIGN	54.1203		14,651			
<b>72000 PROTECTIVE INSPECTION</b>						
VEHICLES	54.2207					20,000
SOFTWARE	54.2405			48,064	50,000	
<b>80000 DEBT SERVICE</b>						
PRINCIPAL-BONDS	58.1100	3,270,278	105,000	205,000	205,000	205,000
PRINCIPAL-CAPITAL LEASE	58.1200			95,841	125,156	208,960
INTEREST-BONDS	58.2100	126,486	71,325	65,854	66,900	63,535
INTEREST-CAPITAL LEASE	58.2200			4,577	13,607	10,000
FISCAL AGENT'S FEES	58.3000		3,000		3,000	3,000
ISSUANCE COSTS	58.4000	76,047				
APPROPRIATION OF FUND BAL	61.5000					
<b>90000 OTHER FINANCING USES</b>						
PRINCIPAL-CAPITAL LEASE	58.1200					
INTEREST-CAPITAL LEASE	58.2200					
TRANSFER OUT-DDA	61.1003	70,752	108,803	229,802	229,802	233,709
TRANSFER OUT-SPLOST	61.1006		119,248			
APPROPRIATION OF FUND BAL	61.5000				200,429	
<b>TOTAL EXPENDITURES</b>		<b>4,046,664</b>	<b>1,239,246</b>	<b>1,093,010</b>	<b>1,465,654</b>	<b>2,738,810</b>

The total Capital Projects Fund revenues for fiscal year 2016 are \$2,738,810. Property tax revenues are projected to be \$868,918 from the 1.195 mills dedicated millage. Transfers in from the Impact Fee Fund for impact fee funded projects are budgeted in the amount of \$188,190, (Fire Aerial Apparatus - \$120,241 and Law Enforcement Center Debt Service - \$67,949). A transfer in from the General Fund is budgeted in the amount of \$287,377 for Financial Software and LMIG City Share. Proceeds of general long term lease agreement in the amount of \$364,606 have been budgeted for the purchase of vehicles.

## Impact Fee Fund

Impact Fee Fund (352)						
Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
<b>15760 GENERAL CONSULTING</b>						
IMPACT FEES	34.1320	349				
<b>15950 GENERAL ADMINISTRATION</b>						
IMPACT FEES	34.1320	6,233	15,571	7,568	7,489	7,977
<b>32600 POLICE STATION AND BUI</b>						
IMPACT FEES	34.1320	39,761	148,941	73,595	63,428	67,949
<b>35700 FIRE STATIONS AND BUIL</b>						
IMPACT FEES	34.1320	40,278	152,872	75,627	63,995	68,545
APPROPRIATE RESTRICT FB	39.1201					51,696
<b>42200 ROADWAYS</b>						
IMPACT FEES	34.1320	55,863	131,488	67,698	45,543	48,715
<b>62200 PARK AREAS</b>						
IMPACT FEES	34.1320	53,937	77,975	37,956	66,590	69,920
<b>TOTAL REVENUES</b>		<b>196,421</b>	<b>526,847</b>	<b>262,444</b>	<b>247,045</b>	<b>314,802</b>
<b>EXPENDITURES</b>						
<b>15950 GENERAL ADMINISTRATION</b>						
OTHER FINANCING USES						
GENERAL GOVERNMENT FUND	61.1002	6,233	25,762	7,306	7,489	7,977
<b>32600 POLICE STATION AND BUI</b>						
TO CPF/LAW ENFORCE CENTR	61.1015	39,761	58,096	63,428	63,428	67,949
<b>35700 FIRE STATIONS AND BUIL</b>						
CPF - FIRE APPARATUS	61.1026					120,241
APPROPRIATION-FUND BALANC	70.0000				63,995	
<b>42200 ROADWAYS</b>						
OTHER FINANCING USES						
APPROPRIATION-FUND BALANC	70.0000				45,543	48,715
<b>62200 PARK AREAS</b>						
CPF/HOLLIDAY HOUSE MUSEU	61.1014	12,485	32,962	33,296	33,295	34,960
MFT/AMPHITHEATER	61.1200	12,485	32,962	33,295	33,295	34,960
<b>TOTAL EXPENDITURES</b>		<b>70,964</b>	<b>149,782</b>	<b>137,325</b>	<b>247,045</b>	<b>314,802</b>

The total revenues and expenditures and transfers to Capital Projects Fund, SPLOST Fund and Downtown Development Authority budgeted for fiscal year 2016 is \$1,424,360.

**SPLOST FUND**

SPLOST Fund (353)						
Summary of Revenues and Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
SPECIAL PUR L O SA/US TAX	31.3200		776			
SPLOST-FED GR-LEE ST SIDE	33.1352	-68,281				
D.O.T.	33.4311		231,927	507,415		
LCL GVV UNT PAY IN LIEU	33.8000	2,056,948		677,363		3,000,000
STATE ROAD MAINT FEES	34.3300					
MISC REVENUE-INCOME	38.9000		927,624			
OPERATING TRANSFERS IN	39.1100		119,248			
TRANSFER IN-GENERAL FUND	39.1102				61,500	1,000,000
TRNSF IN-CEMETERY TRUST	39.1105	16,422			8,500	
PURCHASE OF EASEMENT	39.2300	31,532				
<b>TOTAL REVENUES</b>		<b>2,036,621</b>	<b>1,279,575</b>	<b>1,184,778</b>	<b>70,000</b>	<b>4,000,000</b>
<b>EXPENDITURES</b>						
15100 FINANCIAL ADMINISTRATI						
PURCHASED/CONTRACTED SERVICE						
DUES/FEES	52.3600		12			
42000 HIGHWAYS AND STREETS						
DUES/FEES	52.3600		35			
HOSPITAL CROSSWALK/PATHS	54.1203					
GRADY AVE @ HWY 54	54.1497		3,425			
HOOD AVE CONN/SR92 REALI	54.1503	1,827,578	1,568,433	923,718		4,000,000
HWY 54 SAFETE-LU SIDEWAL	54.1518		74,615			
DO NOT USE THIS ACCT #	54.1524					
SPLOST-HWY 54 CONVERSION	54.1557		18,897			
42240 SIDEWALKS AND CROSSWAL						
DUES/FEES	52.3600		30			
HOSPITAL CROSSWALK/PATHS	54.1203	50,365		142,128		
HOOD AVE CONN/SR92 REALI	54.1503					
CONNECT SIDEWALKS (TIP)	54.1507					
54/GINGERCAKE INTERSECT	54.1508		1,770	83,830		
LANIER AVE PED IMP-LCI	54.1512	2,822				
HWY 54 SAFETE-LU SIDEWAL	54.1518	161,630	346,421			
CEMETERY SIDEWALK PROJEC	54.1521	33,838	13,636	422,720	70,000	
90000 OTHER FINANCING USES						
TRANSFER OUT-GENERAL FUN	61.1001		40,997			
<b>TOTAL EXPENDITURES</b>		<b>2,076,233</b>	<b>2,068,271</b>	<b>1,572,396</b>	<b>70,000</b>	<b>4,000,000</b>

SPLOST Fund accounts for expenditures relating to the renovation of existing City buildings, recreation projects and construction of roads. Funding is provided by special purpose sales taxes, a sales tax approved by voter referendum used in the City of Fayetteville, which are collected by Fayette County and remitted to the City through an intergovernmental agreement.

## SECTION IV: ENTERPRISE FUND

### Water and Sewer Fund

Water and Sewer Fund (505)						
Summary of Revenues						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>REVENUES</b>						
GMS-SAFETY GRANT	33.6010		3,000			
RFP PLANS AND SPECS	34.1401	150	2,550	1,650	1,650	
TOILET REBATE	34.4209					
WATER/SEWERAGE-WATR CHGS	34.4210	2,143,893	2,243,157	2,277,718	2,277,718	2,314,770
LINE & METER INSTALL	34.4211	171,285	97,307	58,008	75,000	102,400
PENALTIES	34.4212	100,981	94,870	97,211	100,000	117,760
TURN ON/PROCESSING FEE	34.4213	41,794	40,365	36,412	36,412	31,028
RECONNECT/REREAD FEE	34.4214	33,460	31,615	37,725	37,725	35,840
WATER/SEWERAGE-SEW CHRGS	34.4230	2,540,802	2,651,382	2,713,234	2,713,234	2,728,351
STORMWATER CHARGES	34.4260	497,903	509,426	741,777	749,466	767,454
OTHER FEES	34.6900	80	755	617	500	512
BILLING FEE/SOLID WASTE	34.9201	15,903				
BAD CHECK FEES	34.9300	2,680	2,640	2,780	3,500	3,584
INTEREST REVENUES	36.1000	108	52	306	2,500	2,560
REALZD GAIN OR LOSS ON IN	36.2000	-61,165	-59,632	-61,165	-61,335	-61,000
OTHER (MISCELLANEOUS REV)	38.9000		39	32		
CONTRIBUTED CAP (SPS)	38.9001	232,046	294,696	300,974	139,717	125,000
OPERATING TRANSFERS IN	39.1100					
RESERVED SEWER P/S	39.1201				250,000	250,000
UNRESERVED FUND BALANCE	39.1203				3,529	
SALE OF GEN FIXED ASSETS	39.2100	1,554	4,761			5,000
OPERATING TRANSFERS OUT	61.1000					
APPROPRIATION-FUND BALANC	70.0000					
<b>TOTAL REVENUE</b>		<b>5,721,473</b>	<b>5,916,982</b>	<b>6,207,278</b>	<b>6,329,616</b>	<b>6,423,259</b>

Water and Sewer Fund (505)						
Summary of Expenditures						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>EXPENDITURES/EXPENSES</b>						
<b>11100 GOVERNING BODY</b>						
REGULAR EMPLOYEES	51.1100	25,746	24,675	25,200	25,250	12,600
GROUP INSURANCE	51.2100	15,497	16,225	12,573	12,575	6,250
SOCIAL SEC (FICA) CNTRIB	51.2200	1,726	1,545	1,678	2,075	1,000
RETIREMENT CONTRIBUTIONS	51.2400	3,609	10,108	5,648	6,200	3,100
WORKER'S COMPENSATION	51.2700	92	76	72	75	38
OTHER EMPLOYEE BENEFITS	51.2900	5,400	5,250	5,400	6,000	3,000
INS, OTHER THAN EMP BEN	52.3100	22,709	22,757	22,214	23,631	24,198
TRAVEL	52.3500					
<b>11300 CLERK OF COUNCIL/COMMISSION</b>						
REGULAR EMPLOYEES	51.1100	20,522	19,033	21,592	21,600	11,039
GROUP INSURANCE	51.2100	1,621	2,911	3,677	3,677	1,792
SOCIAL SEC (FICA) CNTRIB	51.2200	1,489	1,333	1,752	1,755	896
RETIREMENT CONTRIBUTIONS	51.2400	222	379	382	382	195
UNEMPLOYMENT INSURANCE	51.2600	8				
WORKER'S COMPENSATION	51.2700	47	85	11	160	64
OTHER EMPLOYEE BENEFITS	51.2900	20	5	8		10
PROFESSIONAL	52.1200					
REPAIRS & MAINTENANCE	52.2200	34				
<b>13200 CHIEF EXECUTIVE(MANAGER OR ADMIN )</b>						
REGULAR EMPLOYEES	51.1100	48,873	48,496	56,849	56,855	24,320
GROUP INSURANCE	51.2100	6,522	5,876	9,448	10,100	5,171
SOCIAL SEC (FICA) CNTRIB	51.2200	3,581	3,560	4,281	4,300	3,738
RETIREMENT CONTRIBUTIONS	51.2400	7,487	885	238	3,799	1,946
WORKER'S COMPENSATION	51.2700	134	114	183		77
<b>15100 FINANCIAL ADMINISTRATION</b>						
REGULAR EMPLOYEES	51.1100	210,232	220,197	270,938	271,000	102,400
GROUP INSURANCE	51.2100	33,054	38,166	47,762	50,000	12,800
SOCIAL SEC (FICA) CNTRIB	51.2200	15,525	16,135	19,617	22,937	11,744
RETIREMENT CONTRIBUTIONS	51.2400	30,044	24,774	21,178	25,000	12,800
UNEMPLOYMENT INSURANCE	51.2600	11	10	25	25	13
WORKER'S COMPENSATION	51.2700	542	365	445	760	389
OTHER EMPLOYEE BENEFITS	51.2900	216	195	260	500	256
PROFESSIONAL	52.1200	22,030	38,022	12,848	16,828	21,118
TECHNICAL	52.1300	1,687	2,041	2,032	2,032	
REPAIRS & MAINTENANCE	52.2200	1,031	958	325	325	
ADVERTISING	52.3300		30			
PRINTING & BINDING	52.3400	30				
TRAVEL	52.3500			799	799	
DUES & FEES	52.3600		508	284	284	
EDUCATION & TRAINING	52.3700			355	355	
CONTRACT LABOR	52.3850	33,368	46,708	5,192	5,200	
GENERAL SUPPLIES & MAT	53.1100	3,824	3,729	3,695	3,770	3,860
BAD DEBTS	57.4000					

Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>15300 LAW</b>						
PROFESSIONAL	52.1200					
DUES & FEES	52.3600		21			
<b>15350 DATA PROCESSING/MIS</b>						
REGULAR EMPLOYEES	51.1100	38,192	39,529	40,636	41,000	20,992
GROUP INSURANCE	51.2100	5,566	10,089	11,930	12,050	4,890
SOCIAL SEC (FICA) CNTRIB	51.2200	2,714	2,834	560	1,520	1,536
RETIREMENT CONTRIBUTIONS	51.2400	5,111	6,408	7,380	7,380	4,301
WORKER'S COMPENSATION	51.2700	81	94	162	126	65
OTHER EMPLOYEE BENEFITS	51.2900		5		114	58
COMMUNICATIONS	52.3200		4			
<b>15360 GIS (INFORMATION TECHNOLOGY)</b>						
REGULAR EMPLOYEES	51.1100	20,114	192	19,637	19,700	10,086
GROUP INSURANCE	51.2100	3,096	580	2,987	5,770	2,954
SOCIAL SEC (FICA) CNTRIB	51.2200	1,393	14	3,219	1,300	666
RETIREMENT CONTRIBUTIONS	51.2400	2,688	3,537	3,253	6,300	3,226
UNEMPLOYMENT INSURANCE	51.2600	3		3		
WORKER'S COMPENSATION	51.2700	53	442	-49	73	37
OTHER EMPLOYEE BENEFITS	51.2900	61	51	21	222	114
PROFESSIONAL	52.1200					50,000
REPAIRS & MAINTENANCE	52.2200	1,066	389	167	886	
COMMUNICATIONS	52.3200	636	620	622	663	700
ADVERTISING	52.3300		24		198	
EDUCATION & TRAINING	52.3700		16		512	500
GENERAL SUPPLIES & MAT	53.1100	1,282	500	500	2,675	2,000
STMWTR-STORMWTR MAPPING	54.1417					
<b>15400 HUMAN RESOURCES</b>						
REGULAR EMPLOYEES	51.1100	13,897	5,744	11,759	12,350	13,952
GROUP INSURANCE	51.2100			144	150	1,741
SOCIAL SEC (FICA) CNTRIB	51.2200	974	427	890	1,000	1,178
RETIREMENT CONTRIBUTIONS	51.2400					2,560
WORKER'S COMPENSATION	51.2700	51	39	33	89	41
OTHER EMPLOYEE BENEFITS	51.2900		5		25	102
COMMUNICATIONS	52.3200					
GENERAL SUPPLIES & MAT	53.1100					
OTHER EMPLOYEE BENEFITS	51.2900					

Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
<b>43100 WASTEWATER ADMINISTRATION</b>						
REGULAR EMPLOYEES	51.1100	39,773	41,573	41,143	42,190	43,203
GROUP INSURANCE	51.2100	8,393	10,656	7,383	10,110	10,353
SOCIAL SEC (FICA) CNTRIB	51.2200	2,983	3,079	3,063	3,177	3,253
RETIREMENT CONTRIBUTIONS	51.2400	3,960	5,173	6,711	7,317	7,493
WORKER'S COMPENSATION	51.2700	1,294	645	196	1,378	1,411
PROFESSIONAL	52.1200			75	100	500
TECHNICAL	52.1300				672	500
LAWN CARE	52.2140				101	
REPAIRS & MAINTENANCE	52.2200	557	2,222	1,920	2,000	2,000
RENTAL OF EQUIP & VEHICLE	52.2320				456	200
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	8,250	8,625	8,832
COMMUNICATIONS	52.3200	715	627	624	1,216	1,200
TRAVEL	52.3500				1,014	500
DUES & FEES	52.3600	9,890	5,743	4,019	4,200	4,000
EDUCATION & TRAINING	52.3700	80			609	700
CONTRACT LABOR	52.3850	28,704	27,992	27,491	30,168	30,000
GENERAL SUPPLIES & MAT	53.1100	188	3	827	2,527	2,000
BAD DEBTS	57.4000	50,000				
<b>43200 STORMWATER COLLECTION/ MAINTENANCE</b>						
REGULAR EMPLOYEES	51.1100	101,896	110,376	119,017	120,000	139,523
GROUP INSURANCE	51.2100	26,354	37,520	43,401	44,000	62,797
SOCIAL SEC (FICA) CNTRIB	51.2200	7,360	7,832	8,631	10,100	10,342
RETIREMENT CONTRIBUTIONS	51.2400	18,567	17,673	20,032	22,000	22,528
UNEMPLOYMENT INSURANCE	51.2600	15	11	22	22	20
WORKER'S COMPENSATION	51.2700	8,251	8,698	9,636	11,000	11,264
OTHER EMPLOYEE BENEFITS	51.2900	291	283	253	298	307
PROFESSIONAL	52.1200	54,401	65,716	40,142	41,000	65,000
TECHNICAL	52.1300		4,903	900	2,500	2,000
REPAIRS & MAINTENANCE	52.2200		5,162	14,651	20,000	20,000
EDUCATION & TRAINING	52.3700			315	500	550
CONTRACT LABOR	52.3850	323	632	650	912	1,000
GENERAL SUPPLIES & MAT	53.1100		3,552	20,612	20,634	24,000
STMWTR-DEEP FOREST DRAIN	54.1424			28,680	30,000	
WESTSIDE SANITARY SEWER	54.1425					
DEPRECIATION	56.1000			83,489	91,000	91,000
PRINCIPAL-CAPITAL LEASE	58.1200				315,866	315,866
INTEREST-BONDS	58.2100	52,608	17,739	52,608		
FISCAL AGENT'S FEES	58.3000	242	242			
ISSUANCE COSTS	58.4000	-60	27,341	1,576		
<b>43310 WASTEWATER MAINTENANCE</b>						
REGULAR EMPLOYEES	51.1100	126,807	153,730	141,591	141,600	184,808
GROUP INSURANCE	51.2100	27,918	38,466	28,688	29,000	68,465
SOCIAL SEC (FICA) CNTRIB	51.2200	9,302	10,789	10,555	11,055	10,680
RETIREMENT CONTRIBUTIONS	51.2400	13,912	26,119	26,954	29,930	30,720
UNEMPLOYMENT INSURANCE	51.2600	3	3	3		
WORKER'S COMPENSATION	51.2700	5,689	3,931	8,334	11,628	11,907
OTHER EMPLOYEE BENEFITS	51.2900	75	70	69	100	102
PROFESSIONAL	52.1200	17,625		3,588	3,589	11,000
TECHNICAL	52.1300				507	500
LAWN CARE	52.2140					
REPAIRS & MAINTENANCE	52.2200	10,883	72,816	9,019	10,398	92,000
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	5,703	6,148	6,296
COMMUNICATIONS	52.3200	844	1,026	788	876	800
TRAVEL	52.3500				507	500



Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
DUES & FEES	52.3600		1,161	2,129	4,801	4,000
EDUCATION & TRAINING	52.3700			245	1,014	1,000
CONTRACT LABOR	52.3850	1,078	1,075	1,077	1,115	1,000
GENERAL SUPPLIES & MAT	53.1100	4,108	37,770	8,821	9,533	10,000
ENERGY-WATER/SEWERAGE	53.1210		18			
ENERGY-ELECTRICITY	53.1230			3,332	5,073	5,000
ENERGY-GASOLINE/DIESEL	53.1270	11,900	14,888	12,417	17,247	17,000
OTHER SUPPLIES	53.1700	1,267		36	1,624	1,000
WESTSIDE SANITARY SEWER	54.1425			22,751	10,761	
GMC SEWER EXTENSION	54.1426			131,736	20,050	
VEHICLES	54.2200					75,000
<b>43340 WASTEWATER LIFT STATION</b>	<b>NS</b>					
REGULAR EMPLOYEES	51.1100	41,465				
GROUP INSURANCE	51.2100	8,825				
SOCIAL SEC (FICA) CNTRIB	51.2200	3,064				
RETIREMENT CONTRIBUTIONS	51.2400	4,358				
WORKER'S COMPENSATION	51.2700	1,854	837			
PROFESSIONAL	52.1200				9,823	2,000
REPAIRS & MAINTENANCE	52.2200	51,135	33,760	206,207	207,000	100,000
INS, OTHER THAN EMP BEN	52.3100	7,338	7,088	6,253	6,400	6,554
COMMUNICATIONS	52.3200					
ADVERTISING	52.3300				811	500
DUES & FEES	52.3600				507	500
EDUCATION & TRAINING	52.3700	135				100
GENERAL SUPPLIES & MAT	53.1100	128,959	100,326	72,998	73,275	95,000
ENERGY	53.1200					
ENERGY-WATER/SEWERAGE	53.1210	973	826	972	2,069	900
ENERGY-NATURAL GAS	53.1220	2,602	1,886	2,557	3,043	3,000
ENERGY-ELECTRICITY	53.1230	66,867	74,543	79,982	80,381	75,000
ENERGY-GASOLINE/DIESEL	53.1270	6,583	7,444	6,208	6,946	7,500
OTHER SUPPLIES	53.1700					500
PROPERTY	54.1000					125,000
VEHICLES	54.2200					
SERV TRUCK W/BOOM	54.2201			34,618		
DEPRECIATION	56.1000	50,400	37,800	57,100	37,800	37,800
<b>43350 WASTEWATER TREATMENT PLANT</b>						
REGULAR EMPLOYEES	51.1100	105,770	108,570	108,094	112,823	145,408
OVERTIME	51.1300		3,486	11,811	15,000	15,360
GROUP INSURANCE	51.2100	9,975	16,941	13,840	50,000	51,200
SOCIAL SEC (FICA) CNTRIB	51.2200	7,427	7,546	8,617	13,000	13,312
RETIREMENT CONTRIBUTIONS	51.2400	19,207	10,914	13,176	21,450	21,965
UNEMPLOYMENT INSURANCE	51.2600	11	11	11	15	
WORKER'S COMPENSATION	51.2700	2,630	2,640	2,689	6,266	6,416
OTHER EMPLOYEE BENEFITS	51.2900	238	147	145	951	989
PROFESSIONAL	52.1200	650		3,770	3,920	10,000
TECHNICAL	52.1300	65,487	67,761	71,659	71,733	69,000
CLEANING	52.2100					
DISPOSAL	52.2110					1,000
REPAIRS & MAINTENANCE	52.2200	145,096	158,727	136,195	136,200	163,000



Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL FYR 2013	ACTUAL FYR 2014	ACTUAL FYR 2015	BUDGET FYR 2015	BUDGET FYR 2016
RENTAL OF EQUIP & VEHICLE	52.2320		988	352	2,354	2,000
OTHER PURCHASED SERVICES	52.3000					
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	5,703	5,805	4,822
COMMUNICATIONS	52.3200	2,079	1,936	2,015	2,637	2,000
ADVERTISING	52.3300		24	64	507	500
PRINTING & BINDING	52.3400				152	200
TRAVEL	52.3500					1,000
DUES & FEES	52.3600	1,130		195	195	1,500
EDUCATION & TRAINING	52.3700	245	16	760	760	1,559
CONTRACT LABOR	52.3850					948
GENERAL SUPPLIES & MAT	53.1100	51,784	76,772	72,666	73,000	117,010
ENERGY-ELECTRICITY	53.1230	220,520	193,294	200,017	201,000	190,000
ENERGY-GASOLINE/DIESEL	53.1270	1,081	6,105	660	4,100	5,000
SMALL EQUIPMENT	53.1600		1,685	1,398	2,765	12,000
OTHER SUPPLIES	53.1700	115	150			2,000
PROPERTY	54.1000			22,478	250,000	250,000
VEHICLES	54.2200				13,803	
SELF-FND INS-CLAIMS	55.2200					
DEPRECIATION	56.1000	792,000	962,289	859,194	858,000	858,000
PRINCIPAL-CAPITAL LEASE	58.1200		55,000			
INTEREST-BONDS	58.2100	577,704	544,258	577,704	687,007	693,607
FISCAL AGENT'S FEES	58.3000	2,533	2,183	3,050		
ISSUANCE COSTS	58.4000	-128	58,191	3,362	3,500	
<b>44100 WATER ADMINISTRATION</b>						
REGULAR EMPLOYEES	51.1100	34,631	35,921	41,143	42,046	44,339
GROUP INSURANCE	51.2100	8,393	10,656	11,654	11,654	10,650
SOCIAL SEC (FICA) CNTRIB	51.2200	2,595	2,661	3,063	3,253	3,331
RETIREMENT CONTRIBUTIONS	51.2400	3,960	5,173	6,711	7,500	7,680
UNEMPLOYMENT INSURANCE	51.2600	3	3	3	25	26
WORKER'S COMPENSATION	51.2700	1,294	645	195	1,450	1,485
OTHER EMPLOYEE BENEFITS	51.2900	75	70	78	109	112
PROFESSIONAL	52.1200			75	573	
TECHNICAL	52.1300				710	700
DISPOSAL	52.2110				101	100
LAWN CARE	52.2140				101	100
REPAIRS & MAINTENANCE	52.2200	715	662	747	1,522	1,000
RENTAL OF EQUIP & VEHICLE	52.2320				456	500
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	5,703	6,148	22,680
COMMUNICATIONS	52.3200	3,377	5,174	5,895	5,900	5,200
TRAVEL	52.3500			391	1,014	1,000
DUES & FEES	52.3600	9,849	5,914	4,019	6,750	5,000
EDUCATION & TRAINING	52.3700	80	32	146	150	100
CONTRACT LABOR	52.3850	30,621	28,987	28,405	28,500	32,000
GENERAL SUPPLIES & MAT	53.1100	312	37	827	3,281	100
ENERGY-WATER/SEWERAGE	53.1210		144	357	375	380
ENERGY-GASOLINE/DIESEL	53.1270				254	200
OTHER SUPPLIES	53.1700			36	254	250
PROPERTY	54.1000					35,000
BAD DEBTS	57.4000	50,000		50,000	50,000	50,000
FISCAL AGENT'S FEES	58.3000	200	200			

Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>44300 TREATMENT</b>						
REGULAR EMPLOYEES	51.1100	95,853	70,341	74,475	74,400	76,800
OVERTIME	51.1300		1,487	569	600	
GROUP INSURANCE	51.2100	25,679	23,402	22,547	32,600	22,784
SOCIAL SEC (FICA) CNTRIB	51.2200	6,762	5,029	5,280	4,950	5,427
RETIREMENT CONTRIBUTIONS	51.2400	20,636	10,143	11,408	8,495	13,824
UNEMPLOYMENT INSURANCE	51.2600	3	3	3	5	
WORKER'S COMPENSATION	51.2700	7,613	2,382	-15	4,200	4,301
OTHER EMPLOYEE BENEFITS	51.2900	139	76	75	140	143
PROFESSIONAL	52.1200	21,205	7,081	17,946	18,315	18,000
TECHNICAL	52.1300	5,892	16,031	11,718	11,875	17,000
REPAIRS & MAINTENANCE	52.2200	9,595	7,926	19,766	20,000	40,000
RENTAL OF EQUIP & VEHICLE	52.2320				660	500
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	5,703	5,805	5,944
COMMUNICATIONS	52.3200	2,608	2,585	3,197	3,835	3,000
ADVERTISING	52.3300		24	40	507	200
PRINTING & BINDING	52.3400				930	100
TRAVEL	52.3500	265			821	1,000
DUES & FEES	52.3600	705	30	65	3,032	1,000
EDUCATION & TRAINING	52.3700	785	49		3,551	1,500
CONTRACT LABOR	52.3850	3,011	2,067			1,000
GENERAL SUPPLIES & MAT	53.1100	10,738	13,226	13,885	13,885	15,000
ENERGY-WATER/SEWERAGE	53.1210					
ENERGY-ELECTRICITY	53.1230	77,787	72,701	74,891	74,891	72,000
ENERGY-GASOLINE/DIESEL	53.1270	1,861	3,625	2,099	2,099	1,800
BOOKS & PERIODICALS	53.1400				254	100
SUPPLIES/INV PUR FOR RSL	53.1500					
INV PCH FOR RSALE-WATER	53.1510	615,154	669,204	656,223	656,575	660,000
OTHER SUPPLIES	53.1700	115				1,000
VEHICLES	54.2200					27,000
DEPRECIATION	56.1000	589,511	427,500	507,484	559,105	559,105
PRINCIPAL-CAPITAL LEASE	58.1200				376,950	376,950
INTEREST-BONDS	58.2100	163,578	128,153	112,248		
FISCAL AGENT'S FEES	58.3000	840	840			
ISSUANCE COSTS	58.4000	188	88,137	5,569		
APPROPRIATION-FUND BALANC	70.0000					

Water and Sewr Fund (505)						
Summary of Expenditures Continued						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>44400 DISTRIBUTION</b>						
REGULAR EMPLOYEES	51.1100	140,528	148,456	169,846	170,000	216,347
OVERTIME	51.1300		211	145	400	410
GROUP INSURANCE	51.2100	30,679	36,828	48,093	48,120	45,896
SOCIAL SEC (FICA) CNTRIB	51.2200	10,370	10,147	12,672	13,000	13,312
RETIREMENT CONTRIBUTIONS	51.2400	15,664	25,959	26,709	26,800	29,696
UNEMPLOYMENT INSURANCE	51.2600	26	30	26	50	51
WORKER'S COMPENSATION	51.2700	5,689	3,931	8,336	8,700	10,957
OTHER EMPLOYEE BENEFITS	51.2900	614	578	569	700	717
PROFESSIONAL	52.1200			1,104	2,848	128,000
TECHNICAL	52.1300	179	543	285	811	800
DISPOSAL	52.2110				609	500
LAWN CARE	52.2140	550			6,765	
REPAIRS & MAINTENANCE	52.2200	44,339	50,867	33,405	41,852	50,000
RENTAL OF EQUIP & VEHICLE	52.2320				4,869	1,500
INS, OTHER THAN EMP BEN	52.3100	6,804	6,554	8,203	8,203	5,944
COMMUNICATIONS	52.3200	4,491	3,847	4,140	9,712	4,000
ADVERTISING	52.3300		90		507	200
PRINTING & BINDING	52.3400	90			304	200
TRAVEL	52.3500				507	500
DUES & FEES	52.3600	3,582	2,522	2,129	4,869	4,900
EDUCATION & TRAINING	52.3700	135	32	828	2,029	2,000
CONTRACT LABOR	52.3850	417	80	162	1,115	500
GENERAL SUPPLIES & MAT	53.1100	142,894	174,537	152,383	152,689	130,000
ENERGY	53.1200					
ENERGY-WATER/SEWERAGE	53.1210	247	810	24	304	400
ENERGY-ELECTRICITY	53.1230	8,385	8,819	9,710	10,400	10,650
ENERGY-GASOLINE/DIESEL	53.1270	13,167	14,888	12,417	14,203	14,544
OTHER SUPPLIES	53.1700		1,342	2,685	2,685	500
VEHICLES	54.2200					67,000
SERV TRUCK W/BOOM	54.2201			34,618	34,618	35,000
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>5,911,917</b>	<b>6,110,476</b>	<b>6,444,601</b>	<b>7,438,873</b>	<b>7,817,718</b>

The total Water and Sewer Fund revenue for fiscal year 2015 is \$6,444,601 with fiscal year 2016 budgeted as \$7,817,718. The Water and Sewer Fund's major sources of revenues are water sales and sewer charges; together these fees are equivalent to approximately 90% of total revenues. The City of Fayetteville is charging for an additional wastewater service for the collection and disposal of stormwater runoff. The stormwater fees are reflected in the wastewater function. Operating/Maintenance expenses show a 2.4% increase beginning fiscal year 2015, and beginning in fiscal year 2016 through 2020 with 2.4% increases to allow for the increases indicated in the Consumer Price Index (CPI) for services in the southeast region.

## Solid Waste Fund

Soild Wast Fund (540)						
Summary of Revenues and Expenditures						
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FYR 2013	FYR 2014	FYR 2015	FYR 2015	FYR 2016
<b>REVENUES</b>						
45200 SOLID WASTE COLLECTION						
SAN-REFUSE COLLCTION CHG	34.4110	606,376	623,293	658,727	653,760	640,685
INTEREST EARNED REVENUES	36.1000				100	
<b>TOTAL REVENUES</b>		<b>606,376</b>	<b>623,293</b>	<b>658,727</b>	<b>653,860</b>	<b>640,685</b>
<b>EXPENDITURES</b>						
DUE AND FEES	52.3600	15,903				
CONTRACT LABOR	52.3850	641,733	655,271	662,473	640,685	640,685
<b>TOTAL EXPENDITURES</b>		<b>657,636</b>	<b>655,271</b>	<b>662,473</b>	<b>640,685</b>	<b>640,685</b>

The Solid Waste budget for fiscal year 2016 is \$640,685, with no net increase. This budgeted amount represents an increase of 0% over fiscal year 2015

### General Long-Term Debt

## DDA General Long-Term Debt

101

WS Bonds Payable[illegible]

**Proposed Ordinance No.**  
**Subject Matter: 2016 Fiscal Year Budget**  
**Date First Presented at Council Public Meeting: 6-18-2015**  
**Date of Public Hearing Before City Council:**  
**Date of Second Reading and Adoption: 07-16-2015**  
**Date of Public Notice Published in *Fayette News*:**

**CITY OF FAYETTEVILLE**  
**COUNTY OF FAYETTE**  
**STATE OF GEORGIA**

**ORDINANCE NUMBER**

**CITY OF FAYETTEVILLE, GEORGIA**

**PREAMBLE/FINDINGS OF FACTS**

An Ordinance To provide For Adoption Of A Budget Containing Estimates Of Revenue And Expenditure For The City Of Fayetteville, Georgia For The Fiscal Year Beginning August 1, 2015 And Ending July 31, 2016.

Be It Ordained By The Mayor And Council Of The City Of Fayetteville, Georgia:

Section 1. That For The Revenues And Expenditures Of The Government And Its Activities For The Fiscal Year, Beginning August 1, 2015 And Ending July 31, 2016 The Amounts In the Following Sections Are Hereby Adopted.

Section 2. That For The Said Fiscal Year The General Fund, The Water and Sewer Fund, The Solid Waste And Recycling Fund, The Capital Projects Fund, The Impact Fee Fund The SPLOST Fund, The Cemetery Trust Fund, The Confiscated Assets Fund, The Hotel/Motel Tax Fund, The Vehicle Rental Excise Tax Fund, The Downtown Development Authority, and The Main Street Tourism Fund, and Veterans Memorial Fund Is Hereby Adopted As Follows:

Section 3. All dollars generated by not rolling the millage rate back will be used by the police department for additional operations not yet budgeted in FY 2016.

Section 4: This Ordinance Shall Become Effective Upon Its Passage And Adoption.

All Ordinances, Or Parts Of Ordinances, Inconsistent With This Ordinance Are Hereby Repealed.

**FUND****GENERAL FUND**

REVENUES \$ 13,718,493

## EXPENDITURES AND OTHER:

General Government \$ 1,404,529

Judicial \$ 639,082

Public Safety \$ 7,523,883

Public Works \$ 1,019,615

Housing and Development \$ 616,472

Other Uses \$ 2,339,912

TOTAL GENERAL FUND EXPENDITURES \$ 13,718,493

**WATER AND SEWER FUND**

REVENUES \$ 6,423,259

EXPENSES \$ 6,423,259

**CAPITAL PROJECTS FUND**

REVENUES \$ 2,738,810

EXPENDITURES \$ 2,738,810

**IMPACT FEE FUND**

REVENUES \$ 314,802

EXPENDITURES \$ 314,802

**SPLOST FUND**

REVENUES \$ 4,000,000

EXPENDITURES \$ 4,000,000

**CONFISCATED ASSETS FUND**

REVENUES \$ 45,500

EXPENDITURES \$ 45,500

**HOTEL MOTEL TAX FUND**

REVENUES \$ 230,400

EXPENDITURES \$ 230,400

**VEHICLE EXCISE TAX FUND**

REVENUES \$ 124,000

EXPENDITURES \$ 124,000

**CEMETERY TRUST FUND**

REVENUES \$ 13,000

EXPENDITURES \$ 13,000

**SOLID WASTE FUND**

REVENUES \$ 640,685

EXPENDITURES \$ 640,685

**DOWNTOWN DEVELOPMENT AUTHORITY**

REVENUES \$ 564,708

EXPENDITURES \$ 564,708

**MAINSTREET TOURISM FUND**

REVENUES \$ 599,712

EXPENDITURES \$ 599,712

**FC VETERANS MEMORIAL PATRIOT PARK**

REVENUES \$ 3,180

EXPENDITURES \$ 3,180

\$ 29,416,549



**APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF FAYETTEVILLE**, at a regular meeting of the Mayor and Council on the \_\_\_\_day of\_\_\_\_\_, 2015, by the following voting for adoption:

ATTEST:

\_\_\_\_\_  
Gregory C. Clifton, Mayor

\_\_\_\_\_  
Edward Johnson, Mayor Pro-Tem

\_\_\_\_\_  
Anne Barnard, City Clerk

\_\_\_\_\_  
Mickey Edwards, Councilman

\_\_\_\_\_  
Scott Stacy, Councilman

\_\_\_\_\_  
Paul Otto, Councilman

\_\_\_\_\_  
Jim Williams, Councilman

# Performance Measurements

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## OUR MISSION

The City of Fayetteville is dedicated to enhancing the quality of life by preserving our past and protecting our future through a collective community partnership. By balancing responsible growth with core values, we embrace a sense of membership, communication and supports.

## SERVICE TO COMMUNITY

The City Council by state statute is the entity having primary responsibility to establish the general framework under which the government can meet the needs of the community by creating policies and instituting law.

## STRATEGIC PRIORITIES

### Quality of Life

- Enhance the quality of life of current and future residents in the most fiscally responsible manner.

### Community Safety

- Maintain and enhance the public safety and welfare of the community by committing appropriate resources to police, fire, streets, recreation, water and sewer, and associated support services.

### Economic Development

- Preserve our historic and cultural heritage and encourage revitalization/ redevelopment of the downtown through the support of economic development and main street initiatives.

### Growth Management

- Maintain a sustainable growth policy that retains the character of each respective neighborhood while ensuring that it promotes quality development in concert with our economic development strategy.

### Superior Services

- Provide a responsive and open government that promotes effective communication and cooperation with citizens as well as public and private entities.
  - Continue to strive for excellent customer service and to maximize the City's principal resource (the staff).
-

# GOVERNING BODY ELECTED POSITIONS

	2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>Mayor</b>	1	1	1	1
<b>Council Members</b>	6	6	6	6
<i>Member Total:</i>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Finance Department

### Our Mission

The Finance Department mission is to provide quality service to all customers at the highest achievable levels of customer satisfaction through the continuing progress and contribution of its employees. To provide the citizen-customer with the state of the art financial management, financial reporting, and cost effective acquisition of goods and services for the City government consistent with local, state and federal laws and governmental accounting and regulatory requirements. To provide excellence service and to work as a team with other departments in achieving the City's mission.

### Service To Community

The Finance Department administers the financial affairs of the City of Fayetteville under the direction of the Finance Director. This encompasses investing all City funds; maintaining accounting and financial records; billing and collecting; maintaining an encumbrance system for purchasing; processing accounts payable each week; preparing biweekly payrolls; preparation of the Comprehensive Annual Financial Report; issuance of and collections related business licenses; issuance of and collections related to Water and Sewer accounts.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY13 Actual	FY14 Actual	FY15 Est.	FY16 Target
<u>Serve the Community</u>	Deliver Quality Services	Issue Business Licenses within 5 days of completed application/renewal.	% Business Licenses Issued within 5 days	100%	100%	100%	100%
		Issue Utility Billing accounts within 3 days of completed application.	% Utility Billing accounts Issued within 3 days	100%	100%	100%	100%
<u>Run the Operations</u>	Deliver Efficient Services	Pay 100% of Vendors weekly.	# of outstanding AP Checks annually based on a calendar year	3	3	1	2
			Average # of payables checks weekly	77	77	87	80
		Strive for 100% Payroll accuracy annually	# of o/s PR checks based on calendar yr.	3	3	2	1
			# of payroll disbursements paid per year	3656	3349	3943	3744
			# of pay period per year	26	26	26	26
<u>Manage the Resources</u>	Maintain Fiscal Strength	Produce and distribute a monthly Financial Statement by the 15 <sup>th</sup> of each month.	% of times monthly financial statements completed by the 15 <sup>th</sup> of each month	100%	100%	100%	100%
		Receive Certificate of Excellence in Financial Reporting (CAFR) from the Government Finance Officers Association (GFOA) Award Annually.	The consecutive # of years recognized for Excellence in Financial Reporting – CAFR Award	18	19	20	21
<u>Manage the Resources</u>	Maintain Fiscal Strength	Received Distinguished Budget Presentation from the Government Finance Officers Association (GFOA) Award Annually.	The consecutive # of years recognized for the Distinguished Budget Presentation – Budget Award	8	9	10	11
		Receive < 2 Financial Statement Findings & Response comments by Independent Auditors each year.	# of Financial Statement Findings & Response comments given by Independent Auditors annually.				

<b><u>Manage the Resources</u></b>		Reconcile Bank Statements by the 15 <sup>th</sup> of day of each month.	# of times Payroll Bank Statement reconciled by the 15 <sup>th</sup> of the month	12	12	12	12
			# of times Operating Bank Statement reconciled by the 15 <sup>th</sup> of the month	12	12	12	12
		Maintain at least a 95% collection rate of billed Business License Revenues annually.	# of Business Licenses issued in a year	156	236		
			Business License collection rate was greater than or equal to 95%	100%	100%	100%	100%
		Maintain at least a 90% collection rate of billed Utility Billing accounts annually.	# of Utility Billing accounts billed in a year	101,105	103,446	103,049	102,918
			Utility Billing collection rate was greater than or equal to 90%	100%	100%	100%	100%
<b><u>Develop the Workforce</u></b>	Develop a Skilled and Diverse Workforce	Provide on-going classes, seminars or conferences to ensure best practices, legal compliance and promote growth.	% of employees that have attended at least one class, seminar or conference within the fiscal year	6	9	7	10
		Provide cross-training.	% of employees that completed some cross-training	100%	100%	100%	100%

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **Priorities & New Initiatives:**

New priorities for FY2015 will be implementing Invoice Cloud phone payment option for utility billing and submitting a RFP for a new Financial Software.

Finance Department continues to focus on cross training, which is crucial to the finance department along with redirecting/balancing the workload within the department. As many functions and processes in the finance department are deadline oriented they must be performed daily, weekly and monthly regardless of time off, holidays or vacancies. This will allow for some flexibility within the department for staff to attend training and conferences in order to maintain certifications and comply with the ever-changing financial reporting requirements and also encourage and support staff development.

### **Challenges:**

The current financial software is antiquated and no longer provides effective methods to deliver data in a timely manner.

With the growing and continued increase in volume, workload and additional responsibilities along with additional reporting requirements, the ability for finance to meet deadlines or expectations and maintain quality will be challenging without the need for additional staff.

### **Non-Routine or New Items**

Non-Routine or New Items
Upgrade Financial Software

## **FINANCE AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>33</b>	Director of Finance and Administrative Services	1	1	1	1
<b>30</b>	Asst. Director of Finance and Administration	1	1	1	1
<b>28</b>	City Clerk	1	1	1	1
<b>28</b>	Human Resources Manager	0	1	1	1
<b>24</b>	Accounting Supervisor	1	1	1	1
<b>18</b>	Water and Sewer Billing Coordinator	1	1	1	1
<b>17</b>	Administrative Assistant	2	1	1	1
<b>17</b>	Accounting Clerk	4	3	3	3
<b>15</b>	Customer Service Representative	3	3	3	3
<b>11</b>	Cashier/Receptionist	1	1	1	1
	<b><i>Full-Time Department Total:</i></b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>

## Human Resources Department

### **Our Mission**

It is the mission of the human resources department to provide effective human resources management by developing and implementing policies, programs and services that contribute to the attainment of the City of Fayetteville and employee goals by:

- Properly balancing the needs of the employees and the needs of the City.
- Ensuring a diverse workforce in a safe and discrimination/harassment free environment by maintaining compliance with employment laws and government regulations, providing management and employee training, and developing policies and procedures.
- Providing training and development in areas of: effective leadership and career development of employees, employment law and government regulation, and litigation avoidance.
- Hiring the most qualified employees by: pre-planning staffing needs, ensuring an effective internal interview process, identify the best and most cost effective recruitment sources, and conducting thorough reference checks.
- Retaining our valued employees by: assuring effective leadership qualities in our manager; providing competitive wages and benefits; furnishing technical, interpersonal and career development training and coaching; conducting exit interviews and supplying relevant feedback to management; and enhancing two-way communication between employees and management.

### **Service To Community**

The Human Resources Department handles the personnel issue of the City of Fayetteville under the direction of the Finance Director. This encompasses employment; maintaining personnel and other records related to the employees; employee insurance benefits; workers' compensation rights and benefits; property and liability insurance claims; retirement benefits; training and development; family medical leave act; accounts payable for insurance benefits and other payments to other agencies for employee related payroll deducted debts, such as, child support recovery and chapter 13 repayment.

## Performance Measures

Perspective	City Goals	Department Objectives	Performance Measures	Actual July-14	Actual July-15	Target 2016
Run the Operations	Deliver Efficient Services	Recruit & fulfillment of open positions *Does not include public safety, internal or temporary positions.	# of advertised vacancies in year	n/a	10	7
			Average # of application available for hiring manager by closing date	n/a	22	25
			# of applications processed/reviewed annually	n/a	154	175
Manage The Resources	Maximize Utilization of Resources	*NEW* Review 33% of Position every three years for classification appropriateness and market competitiveness.	# of position authorized over three year period	n/a	n/a	78
			% of position reviewed	n/a	n/a	33%
Develop the Workforce	Develop a Skilled and Diverse Workforce	Provide on-going classes, seminars or conference to ensure best practices, legal compliance and promote growth	% of employees that have attended at least one class, seminar or conference within the fiscal year.	n/a	95%	100%
		Maintain an 80% success rate for new hires completing 1st year of employment successfully.	# of New Hires	15	31	17
			% of new hires successfully completing introductory period	74%	84%	95%
			Average # Employees	128	143	150
		Maintain a consistent workforce	Current # Employees (FT)	105	117	130
			Current # Employees (PT)	23	26	28
			Open Positions	6	6	2
			Total Employees	134	149	160
			Average turnover %	5.50%	4.03%	4.00%
		Conduct at least 5 Wellness Events annually to promote a healthy work force	# of Wellness Events held annually	6	9	10
	Create a Positive and Rewarding Work Culture	*NEW* Maintain a benefits package that is cost- effective and meets employee needs (every other year)	# of employees for benefits	n/a	n/a	115
			% of employees who related "satisfied" or better on the benefits survey	n/a	n/a	80%



## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **New Initiatives:**

Human Resources are continuing an effort to retain and maintain the most cost effective insurance to benefit the employees and the City. Our new initiative for 2015fy is to issue an RFP for a new insurance broker. We will also be investigating whether or not a fully-funded insurance plan is the best option for our insurance.

### **Challenges:**

Our current challenge is evolving to meet the new requirements of the Affordable Care Act (ACA)

## **HR AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>28</b>	Human Resources Manager	0	1	1	1
<b>17</b>	Administrative Assistant	0	0	.5	.5
<b>Full-Time Department Total:</b>		<b>0</b>	<b>1</b>	<b>1.5</b>	<b>1.5</b>

## **HR BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
<b>HUMAN RESOURCES</b>				
Salary & Benefits	24,933	19,371	71,453	83,045
Operations	10,086	25,753	11,952	22,603
Capital Outlay				
Professional Services		3,124		
Transfers Out				
Total	35,019	48,248	83,405	105,648
Year Over Year % Change Total	-14%	27%	42%	21%
Year Over Year \$s Change Total	5,061	13,229	35,157	22,243

## Information Technology Department

### Our Mission

*The Office of Information Technology will provide the highest quality technology-based services in the most cost-effective manner possible, and to facilitate the City's mission as it applies to our citizens, city departments, and local community!*

### Service To Community

To provide the vision, leadership and skills that will enable the City of Fayetteville to use technological innovation to improve customer service to the community. By using information technology to convert raw data into useful information easily accessible to all, we can transform the relationship between government and the community.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY14 Actual	FY15 Target	FY15 Est.	FY16 Target
<b>Network Hardware and Communications Failures</b>	Deliver Quality Services	Network Server Availability.	Access to All City Servers	99%	100%	100%	100%
		Network Communication	Network Operations	99%	100%	100%	100%
		Respond to Network Outages	Respond to Internal Network Outage within 15 Minutes	100%	100%	100%	100%
			Respond to VPN Outages Within 1 Hour	99%	100%	99%	100%
<b><u>Run the Operations</u></b>	Deliver Efficient Services	Day-To-Day Operations	# of Users Supported	120	120	140	142
			# Average Number of Help Desk Request Per Month	50	50	50	50

### Priorities & New Initiatives:

The Information Technology Department continues to find new ways of empowering its employees with better technology resources to perform essential tasks. The use of more wireless technologies and equipment in the field will improve customer service to our Citizens. This includes Public Safety, Public Services, and Community Development Services.

To use GIS as the hub of all the City Databases, which includes Police and Fire Incident Reporting, Work order Databases, Community development System. This will include the new finance system once it's purchased.

### **Challenges:**

The Information Technology Department continues to be reactive instead of proactive on the needs of the City users. The issues were created by the lack of funds for hardware and software replacement during the 5 year recession starting in 2009. Now that we are in the recovery stage, the issues would be resolved with proper funding.

### **IT AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>28</b>	Systems Administrator	1	1	1	1
<b>22</b>	GIS Technician	0	0	1	1
<i>Full-Time Department Total:</i>		<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>

### **IT BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
INFORMATION TECHNOLOGY				
Salary & Benefits	51,504	82,861	104,228	210,601
Operations	31,598	27,905	37,588	31,349
Capital Outlay				
Professional Services	2,025	90		
Transfers Out				
Total	85,127	110,856	141,816	241,950
<i>Year Over Year % Change Total</i>	5%	23%	22%	41%
<i>Year Over Year \$s Change Total</i>	4,536	25,729	30,960	100,134

## Planning & Zoning Department

### Our Mission

The City of Fayetteville Planning & Zoning department seeks to maintain and improve the overall quality of life for all citizens of the City of Fayetteville by promoting sustainable development, encouraging a stable and enduring economic base, providing for the safety, health and education and preserving the natural, cultural and historic assets of the City of Fayetteville.

### Service To Community

The City of Fayetteville Planning & Zoning Department serves the community by coordinating the development and implementation of the City of Fayetteville's Comprehensive Plan and guiding new development towards the goals of that plan. We occasionally initiate special area studies to help refine goals in specific areas of the City. We assist the City's elected body by providing the necessary land use, economic, environmental and social data upon which to base effective governmental decision resulting in orderly growth and development and a high quality of life for present and future citizens.

We serve the building community as well with an expeditious review process, and respond to all inquiries in a timely manner. Our well-trained staff works diligently to achieve a well-designed, planned and quality community in accordance with the City's adopted ordinances, resolutions and policies.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY13 Actual	FY14 Actual	FY15 Est.	FY16 Target
<b><u>Serve the Community</u></b>	Deliver Effective Services	Provide and expeditious review process	Average staff time to process Development Plans	25	25	30	30
			...to process Annexation applications	60	60	60	60
			...to process Rezoning applications	30	30	30	30
			...to process Sign permits	4.5	4	5	5
			Development Plans processed	6	4	10	12
			Annexation applications processed	2	1	6	3
			Rezoning applications processed	1	5	4	5
			Sign Permits processed	183	147	175	180

### CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

#### New Initiatives:

The department is working on large scale projects including a zoning overlay document for the West Fayetteville Area, Sign ordinance reform to comply with new federal statutes, and a master plan for the Downtown District.

To assist with the increase in development plan activity and other planning needs, a new admin assistant has been recently hired. Plans and budget have been allocated for another full-time planner in FY16 as well.

### **Challenges:**

Most of the departmental work has been to process the incoming plan reviews, which makes it difficult to work on longer term planning projects. Minimal staff also is a factor in being able to process the entire workload. The recent hiring of the admin asst. position will help to alleviate some of this.

The potential for increased development plan review in the City's newly-annexed West area could put a further strain on existing resources if that comes forth as scheduled.

### **P&Z AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>33</b>	Director of Community Development	1	1	1	1
<b>25</b>	City Planner	0	0	0	1
<b>23</b>	Senior Planner	0	0	0	1
<b>20</b>	Planner	1	1	1	0
<b>17</b>	P&Z Admin Asst.	0	0	0	1
	<i>Full-Time Department Total:</i>	<b>2</b>	<b>2</b>	<b>2</b>	<b>4</b>

### **P&Z BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
P&Z				
Salary & Benefits	102,425	124,763	106,718	198,230
Operations	51,191	16,064	10,444	33,686
Capital Outlay				
Professional Services	18,899	63,192	31,213	43,625
Transfers Out				
Total	172,515	204,019	148,375	275,541
<i>Year Over Year % Change Total</i>	<i>11%</i>	<i>15%</i>	<i>38%</i>	<i>46%</i>
<i>Year Over Year \$s Change Total</i>	<i>19,828</i>	<i>31,504</i>	<i>55,644</i>	<i>127,166</i>

## Fire Department

### Our Mission

The City of Fayetteville Fire Department is a proactive organization dedicated to the preservation of life and property from the ravages of fire and natural or technological disasters. This is accomplished through hazard mitigation, public education, planning and response activities.

### Service To Community

The City of Fayetteville Fire Department responds to emergency incidents including fires, emergency medical calls, motor vehicle and other accidents, rescue calls, bomb threats or detonations, severe weather and flooding emergencies, and hazardous materials emergencies as a member of the Fayette County Multi-Jurisdictional Hazardous Materials Response Team. Our Volunteer Services personnel provide redundancy to our response system through response to emergency incidents, stand-by at stations or assisting at special events or work details.

Fire department personnel perform numerous prevention and public relations functions which include annual pre-fire plan updates and fire safety inspections on all businesses, annual hydrant maintenance, emergency management functions, fire safety and other specialty programs, construction plan reviews, station tours, blood pressure screenings, and distribution of smoke detectors. The department further collaborates with other local public safety agencies on other special public service projects throughout the year.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY13 Actual	FY14 Actual	FY15 Est.	FY16 Target
<b><u>Serve the Community</u></b>	Deliver Effective Services	Maintain industry standards for fire protection	I.S.O. Insurance Rating	4	4	4	4
		Maintain readiness for response	Number of Emergency Calls	2,834	3,005	2,901	3,000
		Provide for a rapid deployment of resources	Average response time for fire calls	4:10	4:27	3:47	4:00
		Provide for a rapid deployment of resources	Average response time for medical calls	3:23	3:39	3:46	3:45
		Provide for a rapid deployment of resources	% of Calls with a response time <5 minutes	75.3%	73.7%	74.3%	75%
<b><u>Run the Operations</u></b>	Deliver Efficient Services	Provide prevention services	Hydrants maintained	1,261	1,261	1,287	1,295
			Pre-Fire plans completed	959	1,018	1,114	1,250
			Business inspections completed	1,228	1,303	1,453	1,500
		Educate the Public/Workforce	Plan reviews completed	67	133	113	125
			Fire Safety contacts	1,895	3,042	2,646	3,000
			Training Hours Completed	7,838	6,410	9,966	10,000

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **Priorities & New Initiatives:**

The Fire Department continues to focus on developing adequate response resources for the expanding West Fayetteville development. This will include the construction of a new facility and the addition of equipment to address the increased demand anticipated in this area.

The department will also evaluate the results of the ISO on-site evaluation completed in February 2015 to determine any needed adjustments to our current operations.

### **Challenges:**

Training is a constant challenge during any intensive growth period. The re-instatement of the department training officer at a part-time level is a positive improvement but this will likely require a full-time position in the near future.

The addition of personnel will be a significant need once the planned developments on the West side begin taking shape. The proposed Pinewood Forrest development will significantly increase the needed response to this area.

### **Non-Routine or New Items**

Non-Routine or New Items	
The construction of Fire Station 93 and associated apparatus and personnel	

## **FIRE AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
35	Fire Chief/Assistant City Manager	1	1	1	1
31	Deputy Fire Chief	1	1	1	1
27	Captain/Fire Marshal/Technical Services	5	5	5	6
24	Lieutenant	6	6	9	9
22	Firefighter IV	4	4	4	4
21	Firefighter III	6	6	9	10
20	Firefighter II	2	2	2	1
19	Firefighter I	0	0	3	3
15	Administrative Assistant	0	1	1	1
	<b>Full-Time Department Total:</b>	<b>25</b>	<b>26</b>	<b>35</b>	<b>36</b>

## **FIRE BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
FIRE				
Salary & Benefits	1,976,928	1,972,085	2,208,688	2,699,452
Operations	208,688	231,309	278,608	410,545
Capital Outlay			17,150	
Professional Services	21,547	22,828	30,860	17,957
Transfers Out				
Total	2,207,163	2,226,222	2,535,306	3,127,954
<i>Year Over Year % Change Total</i>	11%	8%	12%	19%
<i>Year Over Year \$s Change Total</i>	233,189	19,059	30,9084	592,648



## Police Department

### Our Mission

The men and women of the Fayetteville Police Department are committed to protecting life, property, and the constitutional guarantees of all citizens. With community partnership as our foundation, we are entrusted to enhance the quality of life, seek solutions to community problems, and foster a sense of peace and security for all people within our city. We will honor the trust placed in us by holding ourselves to the highest standards of professional police conduct.

### Service To Community

The Police Department is organized to provide dedicated and specialized areas of law enforcement services to our citizens. The administration of the police department works closely with members of city hall and the other city departments to coordinate law enforcement concerns and activities with the services they provide in effort to provide the most efficient and highest level of customer service to our citizens.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Target
<b><u>Serve the Community</u></b>	Deliver Quality Services	Provide efficient police response to calls for service.	Number of Dispatched Calls for service	9955	9849	10267	10523
		Provide proactive police response and preventive patrol.	Number of officer initiated calls.	10986	14018	14003	14325
		Response Times	Department response times to calls	5:56	5:04	4:42	4:35
<b><u>Crime Statistics by Fiscal Year</u></b>	Maintain and enhance public safety.	Utilize Proactive means to prevent crime and successfully prosecute offenders.	Part I Crimes	546	525	654	590
			Part II Crimes	796	935	962	975
			% of crimes cleared by arrest (National Avg. 47.2%)	77%	51%	54%	60%
			Number of Arrest	695	921	1040	1080
		Proactive Traffic Enforcement to reduce injuries and DUIs.	# of traffic crashes	1253	1327	1411	1350
			# of traffic stops	5120	8837	7845	8041
			# of DUIs	61	80	117	135
			# of traffic citations and warnings	4516	6450	5861	6230
<b><u>Develop the Workforce</u></b>	Develop a Skilled and Diverse Workforce	Continue to improve the education of our personnel through POST Recognized Law Enforcement training courses,	Annual number of officer training hours by calendar year	4013	5330	3868	4000

<b><u>Community Policing</u></b>	Maintain Community Relations	Continue Community Policing initiatives within the City	The number of community relation events the department participates in annually.	145	154	180	180
		Continue to develop and support partnerships with business and industry partners to address problems associated with gangs, changing demographics, growth, and specific crime trends.	Percentage of participation with current stakeholders in our community. (DDR, AVPride, Fayette Factor)	100%	100%	100%	100%
		Maintain a good level of communication with local press	Number of press releases annually.	25	22	29	35

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **Priorities & New Initiatives:**

New priorities for FY2016 will be implementing a body worn camera system for the officers. Numerous vendors have body worn platforms which create more issues than benefits. Video retention schedules and review procedures will need to be implemented which may increase the cost of this initiative. On site storage versus cloud storage is also in discussion.

The Police Department continues to focus on cross training, and eliminating one person from holding all the keys or access. Redundancy in training and specialization will be addressed this year for key positions including records management and other software systems. Management and supervision training analysis will be conducted to identify and address deficiencies.

The Police Department will focus on developing a strategic plan to address service coverage for the city as we continue to grow and develop. Key issues will be on additional personnel and equipment and organizational structure.

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### **Challenges:**

The ability to adequately forecast service delivery needs for the West Fayetteville area while maintaining the current quality of service for the rest of the city. It is imperative to increase staffing levels to provide proper service delivery while maintaining appropriate fiscal management.

With the growing and continued increase in volume, workload and additional responsibilities along with additional reporting requirements, the ability for the department to meet deadlines or expectations and maintain quality will be challenging without the need for additional sworn and civilian staff.

### Non-Routine or New Items

#### Non-Routine or New Items

**Body Worn Cameras – 35 cameras and supporting software and or hardware.**  
**Livescan Fingerprinting system will need to be replaced to continue processing alcohol licenses.**

**Aging police building is now requiring maintenance and repairs above the budgeted O&M.**  
**Fixed LPR system for North Fayetteville state routes to monitor traffic.**  
**New Radars to replace aging or inoperable units.**

### POLICE AUTHORIZED POSITIONS

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
33	Director of Police Services (Chief of Police)	1	1	1	1
31	Police Major	1	1	1	1
27	Police Captain	6	6	6	6
26	Systems Specialist	1	1	1	1
24	Police Lieutenant	7	7	8	7
22	Master Police Officer	8	8	7	8
21	Police Officer III	1	1	1	1
20	Police Officer II	13	19	22	23
19	Police Officer I	0	0	0	0
17	Administrative Assistant	2	2	1	1
16	TAC / Records Clerk	1	1	1	1
15	Admin Clerk – Records	0	0	0	1
<b>Full-Time Department Total:</b>		<b>41</b>	<b>47</b>	<b>49</b>	<b>51</b>

### POLICE BUDGET

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
Police				
Salary & Benefits	2,977,722	2,983,899	3,080,894	3,770,066
Operations	569,213	565,263	470,154	625,863
Capital Outlay	.	7,998		
Professional Services	8,337	6,467	1,500	9,904
Transfers Out				
Total	3,555,272	3,563,627	3,552,548	4,405,833
Year Over Year % Change Total	0%	0%	0%	19%
Year Over Year \$s Change Total	(47,355)	8,355	(11,079)	853,285

## Public Services

### Our Mission

Public Services are responsible for the coordination of the departments and activities affecting construction and maintenance of public and private utilities and infrastructure.

### Service To Community

Public Services include the following:

- Public Works Department
- Water and Sewer Department
- Solid Waste
- Transportation and Construction Management
- SPLOST Program
- Stormwater
- Flood and Flood Insurance Information

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY14 Actual	FY15 Target	FY15 Est.	FY16 Target
<u>Serve the Community</u>	Deliver Effective Services	Maintain industry standards for stormwater	I.S.O. Insurance Rating	7	7	7	7
		Maintain compliance with NPDES permit	Annual Report Acceptance by EPD	Yes	Yes	Yes	Anticipated

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### Challenges:

As City residents desire additional services from Public Services we face staffing shortfalls in providing those requested services. Such services will need to be addressed by creating a Parks and Recreation department or division.

## **PUBLIC SERVICES AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>33</b>	Public Services Director	1	1	1	1
	<b><i>Full-Time Department Total:</i></b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## **PUBLIC SERVICES BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
<b>FINANCE</b>				
Salary & Benefits	50,951	55,129	54,137	67,623
Operations	51,758	47,504	36,303	69,310
Capital Outlay				35,000
Professional Services				
Transfers Out				
<b>Total</b>	<b>102,709</b>	<b>102,633</b>	<b>90,440</b>	<b>171,933</b>
<i>Year Over Year % Change Total</i>		0%	0%	47%
<i>Year Over Year \$s Change Total</i>		(76)	(12,193)	81,493

## Public Works Department

### Our Mission

The City of Fayetteville Public Works mission is to provide safe passage of road ways and sidewalks:

- Mowing of all City right of ways
- All sidewalk maintenance and repairs
- Median landscapes
- Provide service for Mainstreet events
- Amphitheater lawn care and maintenance
- Lawn care for all City owned buildings
- Street drainage and repairs on City right of way
- Sign maintenance and repairs
- Parks in the City (4 parks)
- Cart path maintenance

### Service To Community

The City of Fayetteville Public Works Department provides the maintenance of the roadways, sidewalks and the public aspects of the drainage system under the City's jurisdiction. We maintain the landscaped medians of the highways, cut grass on the shoulder of many roads, replace traffic control and street name signs on public streets to help keep Fayetteville a safe and attractive city.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY14 Actual	FY15 Target	FY15 Est.	FY16 Target
<b><u>Serve the Community</u></b>	Deliver Effective Services	Help Maintain industry standards for stormwater	I.S.O. Insurance Rating	7	7	7	7
<b><u>Run the Operations</u></b>	Deliver Efficient Services		Number of work orders issued	701	715	715	725
			Number of potholes repaired	25	25	20	22
			Miles of r/w mowed	386	390	385	396

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **New Initiatives:**

New priorities for FY2015 will be to overhaul landscaping at our Patriot Park location. The grassing at the park has been impacted by the tree growth inside the park. The department is working to develop a plan to remove the existing trees and replace them with a different species that is being donated to the City.

Community participation through community Clean-up days is being implemented to help staff with litter pickup throughout the City.

### **Challenges:**

With the growing and continued increase in the City limits workload and additional responsibilities the department's the ability for to meet deadlines or expectations and maintain quality will be challenging without the need for additional staff.

## **PUBLIC WORKS AUTHORIZED POSITIONS**

	2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
<b>28</b> Public Works Operations Manager	1	1	1	1
<b>18</b> Maintenance Crew Leader	1	1	1	1
<b>15</b> Heavy Equipment Operator	2	2	2	2
<b>28</b> Maintenance Worker 2	6	6	6	8
<b>24</b> Maintenance Worker 1	0	0	2	0
<b>Full-Time Department Total:</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>12</b>

## **PUBLIC WORKS BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
FINANCE				
Salary & Benefits	563,698	557,258	534,279	756,636
Operations	505,731	504,004	668,779	920,395
Capital Outlay		34,543		
Professional Services		1,384	848	
Transfers Out				
Total	1,069,429	1,097,189	1,203,906	1,677,031
Year Over Year % Change Total		3%	9%	28%
Year Over Year \$s Change Total		27,760	106,717	473,125

## Water and Sewer Department

### Our Mission

The City of Fayetteville Water and Sewer Departments mission is to supply water to the City of Fayetteville residents for potable and firefighting uses and to treat and to dispose of the wastewater generated by the City of Fayetteville as per regulations set forth by all state and federal agencies.

### Service To Community

The City of Fayetteville Water and Sewer Department provides water and wastewater treatment and disposal for City residents within the City's jurisdiction. The Water and Sewer Department manages all resources needed to operate and maintain the water and sewer systems. The City's water system is comprised of 108 miles of pipeline. The City's sewer system is comprised of 130 miles of pipeline and the operation of 26 pump stations.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY14 Actual	FY15 Target	FY15 Est.	FY16 Target
<b><u>Serve the Community</u></b>	Deliver Effective Services	Treat and dispose of wastewater per federal and state guidelines	Treatment of wastewater without consent order from EPD	0	0	0	0
		Number of gallons treated at wastewater plant	MG treated at plant	713 MG	727 MG	727 MG	741 MG
		Treatment of water per federal and state guidelines	Treatment of water without consent order from EPD	0	0	0	0
		Number of gallons processed at the water plant	MG processed at plant	224 MG	228 MG	215 MG	219 MG
<b><u>Run the Operations</u></b>	Deliver Efficient Services	Strive for a 99% completion rate for Utility Locates	% of times monthly Utility Locates met objective	100	100	100	100
		Strive for a 95% completion rate for work orders	# of WO's processed	4841	4937	4937	5035
			# of WO's completed and completion rate	4837	4933	4933	5030
				99	99	99	99



## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **New Initiatives:**

New priorities for FY2015 will be the construction and implementation of the Yusifji well project, EQ Relining Project and the Sound Abatement Construction at the wastewater treatment plant.

The Water and Sewer Department will also be looking at SCADA upgrade controls for our pump station sites as well as the change out of radio units that have gone bad due to age on our meter radios.

### **Challenges:**

The current rate structure is set at a rate that makes it challenging to maintain current operation levels. There is a need for additional staffing in the Field operations division which maintains the water and sewer piping as well as the pump stations. Currently we are performing a rate structure analysis to determine how we are compared to the surrounding areas.

With the growing and continued increase in volume, workload and additional responsibilities along with additional reporting requirements, the ability for the department to meet deadlines or expectations and maintain quality will be challenging without the need for additional staff.

### **Non-Routine or New Items**

#### **Non-Routine or New Items**

Upgraded meter reading software has been installed and we are currently evaluating the upgrade.

## **WATER AND SEWER AUTHORIZED POSITIONS**

		2013 Actuals	2014 Actuals	2015 Estimated	2016 Forecast Budget
28	Water and Sewer Operations Manager	1	1	1	1
24	Field Operations Supervisor	1	1	1	1
22	Wastewater Plant Operator Class 1	3	2.5	1.5	1.5
20	Senior Crew Leader	0	0	0	1
18	Water Plant Operator Class 3	1	1	1	1
18	Maintenance Crew Leader	2	2	2	1
16	Wastewater Plant Trainee	0	0	0	1
15	Heavy Equipment Operator	1	1	1	1
14	Maintenance Worker II	2	2	2	2
12	Meter Reader	2	2	2	2
	<b>Full-Time Department Total:</b>	<b>13</b>	<b>12.5</b>	<b>11.5</b>	<b>11.5</b>

## **WATER AND SEWER BUDGET**

	2013 Actuals	2014 Actuals	2015 Estimate	2016 Forecast Budget
FINANCE				
Salary & Benefits				
Operations				
Capital Outlay				
Professional Services				
Transfers Out				
Total				
<i>Year Over Year % Change Total</i>				
<i>Year Over Year \$s Change Total</i>				

## GLOSSARY

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**Accounting System** – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

**Accrual Basis of Accounting** – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**Ad Valorem Property Taxes** – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a millage rate set by the City Council.

**Appropriation** – An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of government resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

**Asset** – All the property such as cash, inventory and receivables that is owned by a business or government and may be applied to cover liabilities.

**Audit** – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information

**Bond** – A written promise to pay a sum of money on a specific date at a specified

interest rate as authorized by ordinance and detailed in the bond document. Bonds are primarily used to finance capital projects.

**Budget** – A financial plan for a specific period of time that matches all planned revenues and expenditures with various City services.

**Budget Adjustment** – A legal procedure utilized by City staff to revise a budget appropriation. City staff has the authorization to adjust line item expenditures within a departmental budget but the City Council must approve any increase in the total budget for a department.

**Budget Calendar** – The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

**Budget Document** – The instrument used by the City Manager to present a comprehensive financial plan to the City Council.

**Budget Message** – A general discussion of the proposed budget presented in writing as a supplement to the budget document usually included in the transmittal letter. The transmittal letter explains the principal budget issues against the background of financial experience in recent years and presents recommendations made to the City Manager.

**Budget Ordinance** – The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**Budget Transfer** – Amount transferred from one fund account to another

**Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

**Capital Asset** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

**Capital Improvement Program (CIP)** – a multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

**Capital Improvement Project** – An item in excess of \$5,000 for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the City.

**Capital Outlay** – Includes outlays which results in the acquisition of or addition to fixed assets. The item must have a cost greater than \$5,000 and have a useful life greater than three (3) years.

**Capital Projects Fund** – Fund type used to account for financial resources to be used for the acquisition or construction of major

capital facilities (other than those financed by proprietary funds and trust funds).

**Cash Basis** – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Certificate of Deposit (CD)** – A time deposit with a specific maturity evidenced by a certificate. Large denomination certificates of deposit are typically negotiable as to maturity and yield.

**Collateral** – Value of securities pledged to a specific amount or investment as supplemental security to the credit of the issuer or the broker. Collateral can be of a specific nature and priced at par or market value.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

**Debt Limit** – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

**Debt Service Fund** – A fund used to account of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions which may be required to accumulate monies for the future retirement of bonds.

**Deficit** – The excess of liabilities of a fund over its assets; the excess of expenditures over revenues during an accounting period.

**Department** – A major administrative unit of the City with overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation Expense** – Depreciation of capital assets within the various enterprise funds.

**Designated, Unreserved Fund Balance** – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government.

**Division** – An administrative segment of the City, which indicates management responsibilities for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed.

**Downtown Development Authority (DDA)** – A separate component unit of the City established to assist with commercial development.

**Employee Benefits** – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses.

**Exempt, Exemption, Non-Exempt** – Amounts determined by State Law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment.

**Expenditure** – Decrease in net financial resources. Expenditures include current operating expenses requiring the present and future use of net current assets, debt service, capital outlays and intergovernmental grants, entitlement and shared revenues.

**Expenses** – Outflows or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or general operations.

**Fayette County Board of Commissioners** – A policy making, publicly elected board that oversees the County government.

**Fayette County Board of Education (FCBOE)** – A policy making board that oversees the Fayette County school system.

**Fees** – A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

**Federal Emergency Management Agency (FEMA)** – An agency of the Department of Homeland Security is tasked with

responding to, planning for, recovering from and mitigating against disasters.

**Fiscal Policy** – The City government’s policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Fayetteville has specified August 1 to July 31 as its fiscal year.

**Fixed Asset** – Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery and furniture.

**Function** – A major class of grouping of tasks directed toward a common goal – such as executive, financial and administrative, and other general government. For the purposes utilized in budgetary analysis these categories were established by the State of Georgia and financial reports must be grouped according to those established functions.

**Fund** – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Fund Balance** – Refers to the excess of current assets over current liabilities.

**Fund Equity (Enterprise Fund)** – the non-capital portion of the fund’s net assets.

**FT/PT** – Full-time/part-time

**Fund Classifications** – One of the three categories (governmental, proprietary, and fiduciary) used to classify funds.

**Fund Type** – One of the eleven classifications into which all individual funds can be categorized. Governmental Fund types include the general fund, special revenue funds, debt service funds, capital funds, and permanent funds. Proprietary fund types include enterprise funds, and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund** – The general fund is one of the five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**General Government Function** – These services are provided by the Legislative and Administrative branches in the management of governmental affairs.

**General Obligation (G.O.)** – Bonds sold to raise revenue for long-term capital financing needs. These bonds which pledge the full faith and credit of the City must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

**General Sales and Use Tax** – A percentage tax imposed upon the sale or consumption of goods and/or services.

**Government Finance Officers Association (GFOA)** – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP (Generally Accepted Accounting Principles) for state and local government since its inception and sponsors the Distinguished Budget Awards Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

**Governmental Accounting Standards Board (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Grant** – A contribution by a government or other organization to support a particular function or program.

**Hotel/Motel Tax** – Tax levied on every person who rents, leases, or lets for consideration any temporary living quarters/accommodations, within the boundaries of the city limits and established by ordinance. The tax is used to fund the activities of the Main Street Tourism Fund.

**Impact Fees** – Fees charged to developers to cover, in whole or in part, the anticipated

cost of improvements that will be necessary as a result of the development.

**Infrastructure** – Basic installations and facilities (e.g. roads, bridges) upon which the continuance and growth of a community depend.

**Insurance Premium Tax** – A tax on the gross direct premiums received during the preceding year from policies of fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

**Intangibles** – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

**Intergovernmental Revenue** – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Interest Income** – Revenue earned for the use of idle monies.

**Interfund Transfer** – Contributions and operating transfers of cash made between the various funds of the City.

**Investment** – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

**Lease Purchase** – A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

**Levy** – To impose taxes for the support of government activities

**Liability** – Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. This term does not include encumbrances.

**Line-Item Budget** – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

**Liquidity** – Ease with which a financial instrument can be converted to cash quickly with minimal loss of principal.

**Main Street Tourism Fund (MSTF)** – A non-profit 501 (c) (6) entity, a component unit of the City, established to operate the Villages Amphitheater as well as overseeing tourism events for the City.

**Millage Rate** – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Mission Statement** – A broad statement of purpose that is derived from organizational and/or community values and goods.

**Modified Accrual Basis** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

**National Pollutant Discharge Elimination System** – A permit program, which controls water pollution by regulating point sources that discharge pollutants into the waters of the United States.

**Objective** – Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific period.

**Operating Budget** – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

**Operating Income** – The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues** – Proprietary fund revenues that are directly related to the fund's primary service activity. The consist of user charges for services.

**Operating Transfers** – Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**Ordinance** – A formal legislative enactment by the governing body of a City.

**Organizational Chart** – A chart representing the authority, responsibility, and relationships of divisional and departmental entities within the City organization.

**Other Financing Source** – An increase in current financial resources separate from revenues.

**Other Financing Uses** – A decrease in current financial resources separate from expenditures.

**Performance Measures** – Specific quantitative and qualitative measures of



work performed as an objective of the department or cost center.

**Personnel Services** – Expenditures of gross salaries and wages paid to elected officials and both permanent and temporary employees; and amounts paid on behalf of employees that include social security contributions, Medicare, retirement contributions, health insurance, dental insurance, life insurance, long-term disability, unemployment insurance, and workers' compensation.

**Principal** – The original amount borrowed through a loan, bond issue, or other form of debt.

**Professional Services** – Expenditures made for services performed by persons or firms with specialized skills; services purchased to operate, repair, maintain, and rent property owned by the City; and other purchased services.

**Program Description** – Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be.

**Property Tax** – Revenue generated from the annual levy of taxes on property owner.

**Proprietary Funds** – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds. The City has no internal service funds.

**Public Safety Function** – This category provides for the citizens of the City of Fayetteville the security and safety of persons and property and includes the

departments/divisions of emergency services, fire services, and law enforcement.

**Purchase Order** – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Receivable** – An asset account reflecting amounts owed from persons or organizations for goods or services provided by the entity. A type of receivable is Accounts Receivable.

**Reserve** – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose or commitment and is, therefore, not available for general appropriation.

**Revenue** – The term designates an increase to a fund's asset which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

**Sales Tax** – A general "sales tax" is levied on all merchandise sold on a retail basis by all persons or businesses selling merchandise in the City limits. Monies collected under authorization of this tax are for the use and benefit of the City.

**Special Purpose Local Option Sales Tax (SPLOST)** – A sales tax approved by voter referendum used in the City of Fayetteville for transportation projects.

**Special Revenue Fund** – A governmental fund type used to account for proceeds of specific revenue sources (other than from major capital projects) that are legally

restricted to expenditure for specified purposes.

requires each manager to justify all dollars requested from scratch.

**Taxes** – Compulsory charges levied by a government for the purpose of financing the services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit.

**Transportation Function** – The safe and adequate flow of vehicles, travelers and pedestrians is included in this classification

**Workload Indicators** – Used in budgets to show, for example (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program

**Undesignated, Unreserved Fund Balance** – Available expendable financial resources in a governmental fund that are not the objective of tentative management plans.

**Uniform Accounting System** – The chart of accounts prescribed by the Office of the State Department of Audits that is designed to standardize financial information to facilitate comparison and evaluation reports

**User Fees** – The fees charged for direct receipt of public services

**Vehicle Excise Tax** – Tax levied on every person who rents, leases, or lets for consideration any vehicle

**Yield (Return on Investments)** – The rate of annual income returned on an investment, expressed as a percentage.

**Zero-Based Budget** – An operating, planning and budgeting process which